

**West Carroll Parish School Board  
Oak Grove, Louisiana**

**Annual Financial Report  
As of and for the Year Ended June 30, 2007**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1/23/08

**West Carroll Parish School Board  
Table Of Contents**

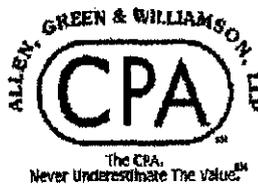
	<u>Statement</u>	<u>Page</u>
<b>FINANCIAL SECTION</b>		
Independent Auditors' Report		1-2
Required Supplemental Information		3
Management's Discussion and Analysis (MD&A)		4-11
<b>Basic Financial Statements</b>		
Government-wide Financial Statements (GWFS)		12
Statement of Net Assets	A	13
Statement of Activities	B	14
Fund Financial Statements (FFS)		15
Governmental Funds:		
Balance Sheet	C	16-17
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	D	19
Statement of Revenues, Expenditures, and Changes in Fund Balances	E	20-23
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	F	24
Fiduciary Funds:		
Statement of Fiduciary Assets and Liabilities	G	25
Notes to the Financial Statements		
Index		26
Notes		27-39
	<u>Exhibit</u>	
<b>REQUIRED SUPPLEMENTAL INFORMATION</b>		
Budgetary Comparison Schedules		40
General Fund	1-1	41
IASA Programs	1-2	42
Special Federal	1-3	43
Notes to the Budgetary Comparison Schedules		44
		45-46
<b>SUPPLEMENTAL INFORMATION</b>		
Nonmajor Special Revenue Funds		47
Combining Balance Sheet	2	48
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	3	50-52
<b>AGENCY FUNDS</b>		
Combining Statement of Fiduciary Assets and Liabilities	4	54-56
Statement of Changes in Fiduciary Assets and Liabilities	5	57
Schedule of Changes in Deposits Due Others		58
School Activities Fund	6	59
Sales Tax Collection Fund	7	60
<b>GENERAL</b>		
Schedule of Compensation Paid Board Members	8	61

(Continued)

**West Carroll Parish School Board  
Table Of Contents**

	<u>Exhibit</u>	<u>Page</u>
<b>OTHER REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS AND BY OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133</b>		
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <u>Government Auditing Standards</u>		63-64
Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With <u>OMB Circular A-133</u>		65-66
Schedule of Expenditures of Federal Awards	9	67
Notes to the Schedule of Expenditures of Federal Awards		68
Schedule of Findings and Questioned Costs		69
<b>OTHER INFORMATION</b>		
Summary Schedule of Prior Audit Findings		70
Management Letter		71
Status of Prior-Year Management Letter Items		72-73
Status of Prior-Year Management Letter Items		74
Agreed-Upon Procedures for Performance and Statistical Data		
Independent Accountants' Report on Applying Agreed-upon Procedures		75-78
School Board prepared Performance and Statistical Data Schedules		79-88

(Concluded)



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## INDEPENDENT AUDITORS' REPORT

### Board Members

West Carroll Parish School Board  
Oak Grove, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of West Carroll Parish School Board as of and for the year ended June 30, 2007, which collectively comprise the School Board's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the School Board's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Board's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the School Board, as of June 30, 2007, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated December 21, 2007, on our consideration of the School Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis and the Budgetary Comparison Schedules are not a required part of the basic financial statements but are supplemental information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplemental information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the School Board's basic financial statements. The accompanying supplemental information, as listed in the table of contents, and the Schedule of Expenditures of Federal Awards, as required by OMB Circular A-133, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Also, the accompanying other information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements of the School Board. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

*Allen, Green + Williamson, LLP*

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
December 21, 2007

**REQUIRED SUPPLEMENTAL INFORMATION:**

**MANAGEMENT'S DISCUSSION  
AND ANALYSIS (MD&A)**

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**West Carroll Parish School Board**  
**Management's Discussion and Analysis (MD&A)**

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Our discussion and analysis of West Carroll Parish School Board's financial performance provides an overview of the School Board's financial activities for the fiscal year ended June 30, 2007. Please read it in conjunction with the School Board's financial statements which follow this Management's Discussion and Analysis.

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments issued June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

**FINANCIAL HIGHLIGHTS** The primary resources available to the School Board are local revenues which are primarily tax receipts, state revenues which are primarily minimum foundation funding and cost reimbursement grants, and federal revenues which are primarily cost reimbursement grants.

Total revenues for all governmental funds increased \$829,362 due mainly to increases in MFP of \$802,392 and increases in sales tax of \$229,048. Some of these increases in revenue were offset by a decrease of \$139,663 in federal and state grants, and a decrease of \$46,383 in other general revenues. Changes in MFP represented new monies received through state calculation and included monies for state raises. Sales tax revenues fluctuate with the economy. Federal and State budget cuts are represented in cuts to our federal and state grants causing decreases in some funds.

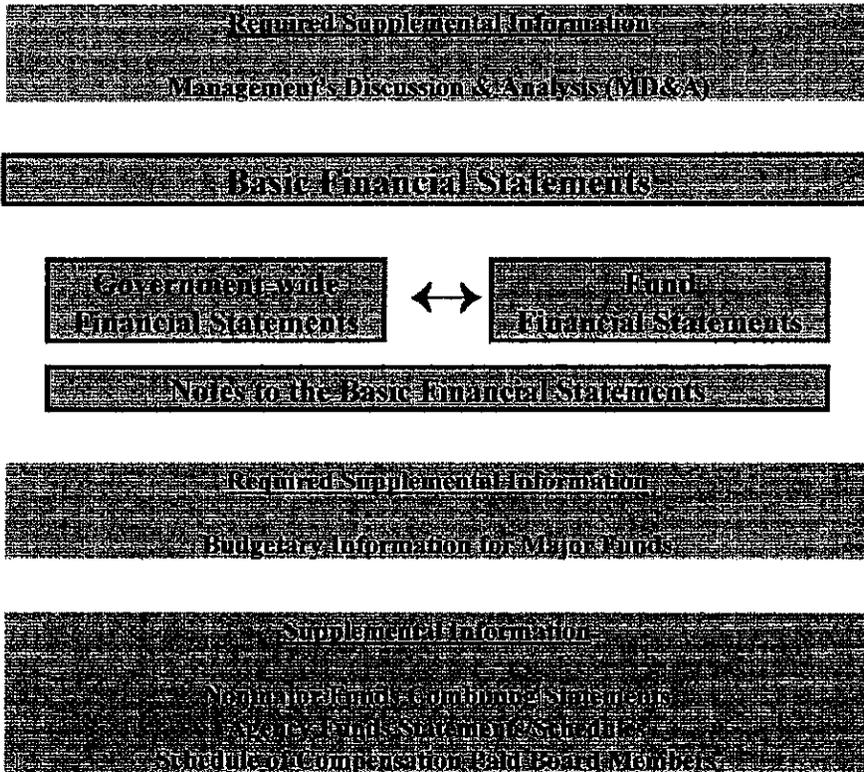
Total expenditures of our governmental funds increased \$340,724 due mainly to usual payroll related expenditures, elevated fuel and utility costs and general insurance premiums.

**USING THIS ANNUAL REPORT** The School Board's annual report consists of a series of financial statements that show information for the School Board as a whole, its funds, and its fiduciary responsibilities. The Statement of Net Assets and the Statement of Activities provide information about the activities of the School Board as a whole and present a longer-term view of the School Board's finances. Our fund financial statements are included later in this report. For our governmental activities, these statements tell how we financed our services in the short-term as well as what remains for future spending. Fund statements also may give you some insights into the School Board's overall financial health. Fund financial statements also report the School Board's operations in more detail than the government-wide financial statements by providing information about the School Board's most significant funds, the general fund, IASA, and special federal fund. The remaining statement - the Statement of Fiduciary Net Assets presents financial information about activities for which the School Board acts solely as an agent for the benefit of students and parents.

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**West Carroll Parish School Board  
Management's Discussion and Analysis (MD&A)**

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Our auditor has provided assurance in his independent auditor's report, located immediately preceding this Management's Discussion and Analysis, that the Basic Financial Statements are fairly stated. Varying degrees of assurance is being provided by the auditor regarding the Required Supplemental Information and the Supplemental Information identified above. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

**Reporting the School Board as a Whole**

***The Statement of Net Assets and the Statement of Activities***

Our analysis of the School Board as a whole begins with the government-wide financial statements. One of the most important questions asked about the School Board is, "Is the School Board as a whole better off or worse off financially as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities, which appear first in the School Board's financial statements, report information on the School Board as a whole and its activities in a way that helps you answer this question. We prepare these statements to include all assets and liabilities, using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

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**West Carroll Parish School Board**  
**Management's Discussion and Analysis (MD&A)**

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These two statements report the School Board's net assets - the difference between assets and liabilities, as reported in the Statement of Net Assets - as one way to measure the School Board's financial health, or financial position. Over time, increases or decreases in the School Board's net assets - as reported in the Statement of Activities - are one indicator of whether its financial health is improving or deteriorating. The relationship between revenues and expenses is the School Board's operating results. However, the School Board's goal is to provide services to our students, not to generate profits as commercial entities do. One must consider many other nonfinancial factors, such as the quality of the education provided and the safety of the schools to assess the overall health of the School Board.

The Statement of Net Assets and Statement of Activities report the following activity for the School Board:

**Governmental activities** - All of the School Board's services are reported here, including instruction, plant services, transportation, and food services. Property taxes, sales taxes, Minimum Foundation Program funds, and state and federal grants finance most of these activities.

**Reporting the School Board's Most Significant Funds**

***Fund Financial Statements***

The School Board's fund financial statements provide detailed information about the most significant funds - not the School Board as a whole. Some funds are required to be established by State law and by bond covenants. However, the School Board establishes many other funds to help it control and manage money for particular purposes (like the school lunch) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (like grants the School Board receives from the U.S. Department of Education). The School Board's governmental funds use the following accounting approach:

**Governmental funds** - All of the School Board's services are reported in governmental funds. Governmental fund reporting focuses on showing how money flows into and out of funds and the balances left at year-end that are available for spending. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School Board's operations and the services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the School Board's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in reconciliation on Statements D and F.

**The School Board as Trustee**

***Reporting the School Board's Fiduciary Responsibilities***

The School Board is the trustee, or fiduciary, for its student activities funds, and the sales tax collection fund. All of the School Board's fiduciary activities are reported in the Statements of Fiduciary Net Assets. We exclude these activities from the School Board's other financial statements because the School Board cannot use these assets to finance its operations. The School Board is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

**West Carroll Parish School Board**  
**Management's Discussion and Analysis (MD&A)**

**THE SCHOOL BOARD AS A WHOLE** The School Board's net assets were \$8,839,750 at June 30, 2007. Of this amount \$5,618,655 was unrestricted. Restricted net assets are reported separately to show legal constraints from debt covenants and enabling legislation that limit the School Board's ability to use those net assets for day-to-day operations. Our analysis below focuses on the net assets, (Table 1) and the change in net assets (Table 2) of the School Board's governmental activities.

**Table 1**  
**Net Assets**  
**June 30, 2007**

	<u>2007</u>	<u>2006</u>	<u>Variance</u>
		<u>Governmental</u>	
		<u>Activities</u>	
Current and other assets	\$ 8,345,335	\$7,100,406	\$1,244,929
Capital assets	<u>1,871,076</u>	<u>2,051,934</u>	<u>(180,858)</u>
Total assets	<u>10,216,411</u>	<u>9,152,340</u>	<u>1,064,071</u>
Current and other liabilities	838,430	875,829	(37,399)
Long-term liabilities	<u>538,231</u>	<u>556,426</u>	<u>(18,195)</u>
Total liabilities	<u>1,376,661</u>	<u>1,432,255</u>	<u>(55,594)</u>
<b>Net assets</b>			
Invested in capital assets, net of debt	1,871,076	2,051,934	(180,858)
Restricted	1,350,019	1,156,029	193,990
Unrestricted	<u>5,618,655</u>	<u>4,512,122</u>	<u>1,106,533</u>
Total net assets	<u>\$ 8,839,750</u>	<u>\$7,720,085</u>	<u>\$1,119,665</u>

The \$5,618,655 in unrestricted net assets of governmental activities represents accumulated results of all past year's operations.

The net assets of the School Board increased by \$1,119,655 this year. This increase was mainly due to an increase in the MFP funding and an increase in local sales tax collections.

The results of this year's operations for the School Board as a whole are reported in the Statement of Activities. Table 2 on the next page, takes the information from that statement and rearranges it slightly so that readers can see total revenues for the year.

**West Carroll Parish School Board  
Management's Discussion and Analysis (MD&A)**

**Table 2  
Changes in Net Assets  
For the Years Ended June 30, 2007**

	Governmental Activities		
	<u>2007</u>	<u>2006</u>	<u>Variance</u>
Net Assets – beginning	\$ 7,720,085	\$ 7,089,058	\$ 631,027
<b>Revenues:</b>			
Program revenues			
Charges for services	163,599	160,302	3,297
Federal grants	2,890,420	2,932,227	(41,807)
State grants and entitlements	697,960	795,816	(97,856)
General Revenues			
Ad valorem taxes	1,179,483	1,198,812	(19,329)
Sales taxes	2,177,802	1,948,754	229,048
State equalization	11,461,999	10,659,607	802,392
Other general revenues	322,961	369,344	(46,383)
Total revenues	<u>18,894,224</u>	<u>18,064,862</u>	<u>829,362</u>
<b>Functions/Program Expenses:</b>			
Instruction			
Regular programs	6,070,635	6,054,181	16,454
Special programs	1,965,060	1,666,079	298,981
Other instructional programs	2,457,845	2,332,918	124,927
Support services			
Student services	606,614	576,345	30,269
Instructional staff support	806,354	883,910	(77,556)
General administration	499,063	524,656	(25,593)
School administration	935,509	927,410	8,099
Business services	272,864	244,762	28,102
Plant services	1,316,266	1,382,309	(66,043)
Student transportation services	1,379,818	1,339,003	40,815
Central services	1,325	1,095	230
Food Services	1,460,006	1,501,167	(41,161)
Community Services	3,200	0	3,200
Total expenses	<u>17,774,559</u>	<u>17,433,835</u>	<u>340,724</u>
<b>Increase (decrease) in net assets</b>	<u>1,119,665</u>	<u>631,027</u>	<u>488,638</u>
Net Assets – ending	<u>\$ 8,839,750</u>	<u>\$ 7,720,085</u>	<u>\$1,119,665</u>

**Governmental Activities** As reported in the Statement of Activities, the cost of all governmental activities this year was \$17,774,559. The amount that taxpayers ultimately financed for these activities through School Board taxes was only \$3,357,285 because some of the cost was paid by those who benefited from the programs (\$163,599) or by other governments and organizations who subsidized certain programs with grants and contributions (\$3,588,380). The School Board paid for the remaining "public benefit" portion of its governmental activities with \$11,461,999 in Minimum Foundation Program funds, and with other revenues such as interest and other local sources.

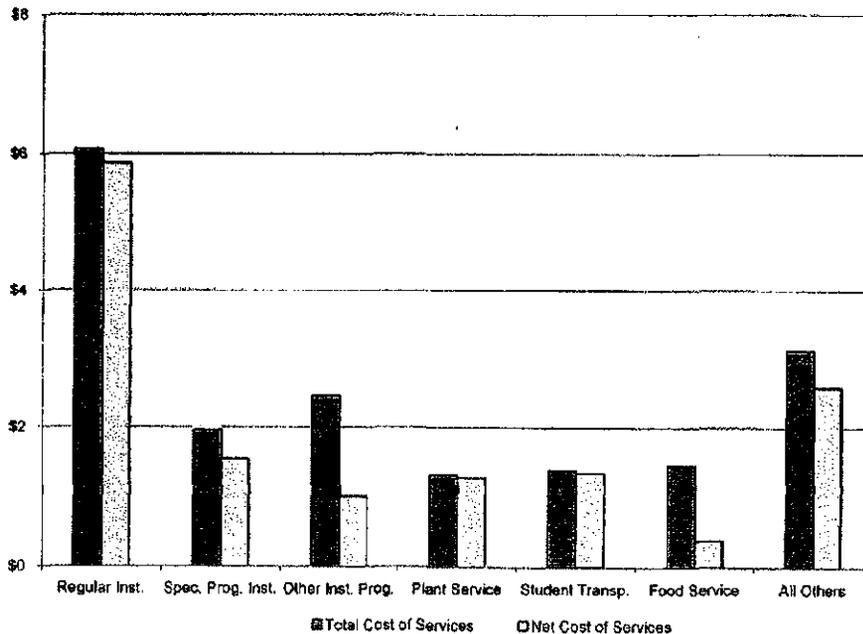
**West Carroll Parish School Board  
Management's Discussion and Analysis (MD&A)**

In the table below we have presented the cost of each of the School Board's six largest functions – regular programs, special programs, other instructional programs, plant services, student transportation services and food services as well as each program's net cost (total cost less revenues generated by the activities). Net cost shows the financial burden that was placed on the School Board's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

**Table 3  
Governmental Activities  
For the Years Ended June 30, 2006 and 2007**

Governmental Activities	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
Regular programs	\$ 6,070,635	\$ 6,054,181	\$ 5,868,385	\$ 5,547,302
Special programs	1,965,060	1,666,079	1,550,927	84,224
Other instructional programs	2,457,845	2,332,918	1,006,361	2,177,362
Plant services	1,316,266	1,382,309	1,273,081	1,318,755
Student transportation services	1,379,818	1,339,003	1,348,532	1,302,536
Food services	1,460,006	1,501,167	386,362	413,437
All others	<u>3,124,929</u>	<u>3,158,178</u>	<u>2,588,932</u>	<u>2,701,874</u>
Totals	<u>\$17,774,559</u>	<u>\$17,433,835</u>	<u>\$14,022,580</u>	<u>\$13,545,490</u>

2007  
Total Cost of Services  
Versus  
Net Cost of Services  
For the Year Ended June 30, 2007



**West Carroll Parish School Board  
Management's Discussion and Analysis (MD&A)**

**THE SCHOOL BOARD'S FUNDS** As we noted earlier, the School Board uses funds to help it control and manage money for particular purposes. Looking at funds helps you consider whether the School Board is being accountable for the resources taxpayers and others provide to it but may also give you more insight into the School Board's overall financial health.

The increase in the School Board's funds is due mainly to an increase in MFP funds of approximately \$800,000. This and the fact that the School System as a whole has been consciously watching it's spending, helped with the increase in the School Board's funds. Other increases include slightly higher sales tax collections and ad valorem collections. Total expenditures were just about the same as the prior year.

The IASA and special federal funds do not carry a fund balance as these are cost reimbursement funds.

**General Fund Budgetary Highlights** As mentioned earlier the School Board revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. (A schedule showing the School Board's original and final budgets compared with actual results is provided in the required supplemental information section of this report.) Our beginning budget was based on prior year actual figures and any changes known of at the time of preparation.

Adjustments to revenue were as follows: MFP had an increase due to local contributions to the MFP formula. Ad valorem and revenue sharing were adjusted closer to actual.

Adjustments to expenditures were as follows: Changes were made to adjust for rising costs for fuel, utilities, retirement cost and group insurance premiums. Other minor adjustments were made to reflect changes in legal expense, salaries, supplies, liability insurance and other miscellaneous items.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets** At June 30, 2007, the School Board had \$1,871,076 invested in a broad range of capital assets, including land, buildings, and furniture and equipment. This amount represents a net decrease (including additions, deductions and depreciation) of \$180,858, or 9 percent, from last year. This decrease is due mainly to the current year depreciation expense and the fact that there was not a major purchase of additions as a whole.

**Capital Assets at June 30, 2007**

	Governmental Activities		
	<u>2007</u>	<u>2006</u>	<u>Variance</u>
Land	\$ 312,713	\$ 300,713	\$ 12,000
Buildings	992,371	1,071,733	(79,362)
Furniture and equipment	<u>565,992</u>	<u>679,488</u>	<u>(113,496)</u>
Totals	<u>\$1,871,076</u>	<u>\$2,051,934</u>	<u>\$(180,858)</u>

**Debt** Obligations include accrued vacation pay and sick leave. We present more detailed information about our long-term liabilities in the notes to the financial statements.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES** The West Carroll Parish School Board does not anticipate any significant changes to the budgets for the fiscal year 2008.

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**West Carroll Parish School Board  
Management's Discussion and Analysis (MD&A)**

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**CONTACTING THE SCHOOL BOARD'S FINANCIAL MANAGEMENT** Our financial report is designed to provide our citizens, taxpayers, parents, students, and investors and creditors with a general overview of the School Board's finances and to show the School Board's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact Angela Johnson, Business Manager, at West Carroll Parish School Board, P. O. 1318, Oak Grove, Louisiana 71263-1318, telephone number (318) 428-2378.

**West Carroll Parish School Board**

**BASIC FINANCIAL STATEMENTS:**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

WEST CARROLL PARISH SCHOOL BOARD

STATEMENT OF NET ASSETS  
June 30, 2007

Statement A

	<u>GOVERNMENTAL ACTIVITIES</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 6,322,219
Investments	1,370,685
Receivables, net	639,869
Inventory	9,762
Prepaid items	2,800
Capital assets:	
Land	312,713
Capital assets, net of depreciation	<u>1,558,363</u>
<b>TOTAL ASSETS</b>	<u>10,216,411</u>
<b>LIABILITIES</b>	
Accounts, salaries and other payables	818,223
Deferred revenue	20,207
Long-term liabilities	
Due within one year	187,693
Due in more than one year	<u>350,538</u>
<b>TOTAL LIABILITIES</b>	<u>1,376,661</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	1,871,076
Restricted for:	
Unemployment	124,194
School Lunch	160,260
Fire and liability	57,735
Construction and Maintenance Funds	1,007,830
Unrestricted	<u>5,618,655</u>
<b>TOTAL NET ASSETS</b>	<u>\$ 8,839,750</u>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST CARROLL PARISH SCHOOL BOARD

STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2007

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			Statement B
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS
Primary Government				
Governmental activities:				
Instruction:				
Regular programs	\$ 6,070,635		\$ 202,250	(5,868,385)
Special programs	1,965,060		414,133	(1,550,927)
Other instructional programs	2,457,845		1,451,484	(1,006,361)
Support services:				
Student services	606,614		176,740	(430,874)
Instructional staff support	806,354		182,709	(623,645)
General administration	499,063		148,152	(350,911)
School administration	935,509		20,662	(914,847)
Business services	272,864		8,615	(264,249)
Plant services	1,316,266		43,185	(1,273,081)
Student transportation services	1,379,818		31,286	(1,348,532)
Central services	1,325		35	(1,290)
Food services	1,460,006	163,599	910,045	(366,362)
Community service programs	3,200		84	(3,116)
Total Governmental Activities	<u>17,774,559</u>	<u>163,599</u>	<u>3,588,380</u>	<u>(14,022,560)</u>
General revenues:				
Taxes:				
Property taxes, levied for general purposes				1,179,483
Sales taxes, levied for general purposes				2,177,802
State revenue sharing				99,174
Grants and contributions not restricted to specific programs				
Minimum Foundation Program				11,461,999
Interest and investment earnings				59,200
Miscellaneous				<u>164,587</u>
Total general revenues				<u>15,142,245</u>
Changes in net assets				1,119,665
Net assets - beginning				<u>7,720,085</u>
Net assets - ending				<u>\$ 8,839,750</u>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**BASIC FINANCIAL STATEMENTS:**  
**FUND FINANCIAL STATEMENTS (FFS)**

WEST CARROLL PARISH SCHOOL BOARD

GOVERNMENTAL FUNDS  
Balance Sheet  
June 30, 2007

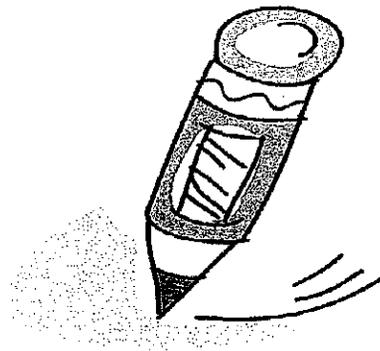
	GENERAL	IASA	SPECIAL FEDERAL
<b>ASSETS</b>			
Cash and cash equivalents	\$ 4,786,311	\$ 248,281	\$ 98,454
Investments	1,358,135	0	0
Receivables	265,911	198,212	83,703
Interfund receivables	730,460	0	81,723
Inventory	0	0	0
Prepaid items	2,800	0	0
<b>TOTAL ASSETS</b>	<b>7,143,617</b>	<b>444,493</b>	<b>243,880</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts, salaries and other payables	818,223	0	0
Interfund payable	1,397	444,493	243,880
Deferred revenue	10,157	0	0
<b>Total Liabilities</b>	<b>829,777</b>	<b>444,493</b>	<b>243,880</b>
<b>Fund Balances:</b>			
<b>Reserved for:</b>			
Unemployment	106,147	0	0
Prepaid items	2,800	0	0
Fire and liability	57,735	0	0
Inventory	0	0	0
<b>Unreserved, reported in:</b>			
General Fund - Undesignated	6,147,158	0	0
Special Revenue	0	0	0
<b>Total Fund Balances</b>	<b>6,313,840</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 7,143,617</b>	<b>\$ 444,493</b>	<b>\$ 243,880</b>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

Statement C

OTHER			
<u>GOVERNMENTAL</u>		<u>TOTAL</u>	
\$ 1,191,173	\$	6,322,219	
12,550		1,370,685	
92,043		639,869	
0		792,183	
9,762		9,762	
0		2,800	
<u>1,305,528</u>		<u>9,137,518</u>	
0		818,223	
102,413		792,183	
<u>10,050</u>		<u>20,207</u>	
<u>112,463</u>		<u>1,630,613</u>	
18,047		124,194	
0		2,800	
0		57,735	
9,762		9,762	
0		6,147,158	
<u>1,165,256</u>		<u>1,165,256</u>	
<u>1,193,065</u>		<u>7,506,905</u>	
\$ 1,305,528	\$	9,137,518	

**West Carroll Parish School Board**



WEST CARROLL PARISH SCHOOL BOARD

Reconciliation of the Governmental Funds  
Balance Sheet to the Statement of Net Assets  
June 30, 2007

Statement D

Total fund balances - governmental funds \$ 7,506,905

The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Assets includes those capital assets among the assets of the School Board as a whole. The cost of those capital assets allocated over their estimated useful lives (as depreciation expense) to the various programs reported as governmental activities in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in governmental funds.

Costs of capital assets	\$ 10,070,173	
Depreciation expense to date	<u>(8,199,097)</u>	
		1,871,076

Long-term liabilities applicable to the School Board's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long term - are reported in the Statement of Net Assets.

Balances at June 30, 2007 are:

Long-term liabilities		
Compensated absences payable	(524,010)	
Workers' Compensation	<u>(14,221)</u>	
		<u>(538,231)</u>

**Net Assets - Governmental Activities** \$ 8,839,750

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST CARROLL PARISH SCHOOL BOARD

GOVERNMENTAL FUNDS  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended June 30, 2007

	GENERAL	IASA	SPECIAL FEDERAL
<b>REVENUES</b>			
Local sources:			
Taxes:			
Ad valorem	\$ 574,832	\$ 0	0
Sales and use	2,177,802	0	0
Interest earnings	58,486	0	0
Food services	0	0	0
Other	175,506	0	0
State sources:			
Equalization	11,211,999	0	0
Other	502,832	0	0
Federal sources	0	1,127,064	567,528
<b>Total Revenues</b>	<b>14,701,457</b>	<b>1,127,064</b>	<b>567,528</b>
<b>EXPENDITURES</b>			
Current:			
Instruction:			
Regular programs	5,809,475	0	0
Special programs	1,573,741	0	352,790
Other instructional programs	1,168,410	830,694	28,011
Support services:			
Student services	437,943	57,517	105,391
Instructional staff support	639,409	132,882	25,079
General administration	325,282	84,593	43,880
School administration	911,120	0	0
Business services	268,822	2,614	0
Plant services	965,161	18,764	0
Student transportation services	1,304,580	0	30
Central services	1,325	0	0
Food services	173,421	0	0
Community services	3,200	0	0
Capital outlay	19,476	0	12,347
<b>Total Expenditures</b>	<b>13,601,365</b>	<b>1,127,064</b>	<b>567,528</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 1,100,092</b>	<b>\$ 0</b>	<b>0</b>

Statement E

OTHER			
<u>GOVERNMENTAL</u>		<u>TOTAL</u>	
\$ 604,651	\$	1,179,483	
0		2,177,802	
714		59,200	
163,599		163,599	
1,555		177,061	
250,000		11,461,999	
294,302		797,134	
<u>1,195,828</u>		<u>2,890,420</u>	
<u>2,510,649</u>		<u>18,906,698</u>	
234,368		6,043,843	
17,448		1,943,979	
404,494		2,431,609	
0		600,851	
8,984		806,354	
34,870		488,625	
11,706		922,826	
0		271,436	
275,308		1,259,233	
0		1,304,610	
0		1,325	
1,272,058		1,445,479	
0		3,200	
<u>69,177</u>		<u>101,000</u>	
<u>2,328,413</u>		<u>17,624,370</u>	
\$ 182,236	\$	1,282,328	

(CONTINUED)

WEST CARROLL PARISH SCHOOL BOARD

GOVERNMENTAL FUNDS  
 Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended June 30, 2007

	GENERAL	IASA	SPECIAL FEDERAL
OTHER FINANCING SOURCES (USES)			
Transfers in	\$ 0	\$ 0	0
Transfers out	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	1,100,092	0	0
FUND BALANCES - BEGINNING	<u>5,213,748</u>	<u>0</u>	<u>0</u>
FUND BALANCES - ENDING	<u>\$ 6,313,840</u>	<u>\$ 0</u>	<u>0</u>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

Statement E

OTHER	
<u>GOVERNMENTAL</u>	<u>TOTAL</u>
\$ 0	\$ 0
<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>
182,236	1,282,328
<u>1,010,829</u>	<u>6,224,577</u>
<u>\$ 1,193,065</u>	<u>\$ 7,506,905</u>

(CONCLUDED)

**WEST CARROLL PARISH SCHOOL BOARD**

**Reconciliation of the Governmental Funds  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
to the Statement of Activities  
For the Year Ended June 30, 2007**

Statement F

Total net change in fund balances - governmental funds \$ 1,282,328

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeds capital outlays in the period:

Depreciation expense	\$(269,384)	
Capital outlays	96,491	
Gain (loss) on disposal	(12,474)	
Adjustment	4,509	(180,858)

In the Statement of Activities, certain operating expenses-compensated absences (vacations and sick leave) - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, vacation and sick time used \$173,472 exceeded the amounts earned \$ (171,706) by \$ 1,766. 1,766

Payment of Workers' Compensation is an expenditure in the governmental funds that increases long-term liabilities in the statement of Net Assets. 16,429

**Change in net assets of governmental activities** **\$ 1,119,665**

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST CARROLL PARISH SCHOOL BOARD  
FIDUCIARY FUND  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
June 30, 2007

Statement G

	<u>AGENCY FUND</u>
ASSETS	
Cash and cash equivalents	\$ <u>334,921</u>
 TOTAL ASSETS	 <u>334,921</u>
 LIABILITIES	
Deposits due others	<u>334,921</u>
 TOTAL LIABILITIES	 <u>\$ 334,921</u>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**West Carroll Parish School Board  
Notes to the Financial Statements**

<u>INDEX</u>	<u>Page</u>
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES .....	27
A. REPORTING ENTITY .....	27
B. FUNDS .....	27
Governmental Funds .....	27
Fiduciary Funds .....	27
C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING .....	28
Governmental Funds .....	28
D. DEPOSITS AND INVESTMENTS .....	29
E. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES .....	30
F. INVENTORY AND PREPAID ITEMS .....	30
G. CAPITAL ASSETS .....	30
H. DEFERRED REVENUES .....	30
I. COMPENSATED ABSENCES .....	30
J. LONG-TERM OBLIGATIONS .....	31
K. RESTRICTED NET ASSETS .....	31
L. FUND EQUITY OF FUND FINANCIAL STATEMENTS .....	31
M. INTERFUND TRANSACTIONS .....	31
N. SALES TAXES .....	31
O. USE OF ESTIMATES .....	32
P. ELIMINATION AND RECLASSIFICATIONS .....	32
NOTE 2 - LEVIED TAXES .....	32
NOTE 3 - DEPOSITS AND INVESTMENTS .....	33
NOTE 4 - RECEIVABLES .....	34
NOTE 5 - CAPITAL ASSETS .....	34
NOTE 6 - RETIREMENT SYSTEMS .....	35
NOTE 7 - OTHER POST-EMPLOYMENT BENEFITS .....	36
NOTE 8 - ACCOUNTS, SALARIES AND OTHER PAYABLES .....	36
NOTE 9 - COMPENSATED ABSENCES .....	36
NOTE 10 - CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS .....	37
NOTE 11 - LONG-TERM LIABILITIES .....	37
NOTE 12 - INTERFUND TRANSACTIONS (FFS LEVEL ONLY) .....	37
NOTE 13 - RESERVED FUND BALANCES (FFS LEVEL ONLY) .....	37
NOTE 14 - RISK MANAGEMENT .....	38
NOTE 15 - LITIGATION AND CLAIMS .....	39
NOTE 16 - ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES .....	39
NOTE 17 - ECONOMIC DEPENDENCY .....	39

**West Carroll Parish School Board  
Notes to the Financial Statements**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** The accompanying financial statements of the School Board have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**A. REPORTING ENTITY** The West Carroll Parish School Board was created by Louisiana Revised Statute LSA-R.S. 17:51 to provide public education for the children within West Carroll Parish. The School Board is authorized by LSA-R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the state of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The School Board is comprised of seven members who are elected from seven districts for terms of four years.

The School Board operates eight schools within the parish with a total enrollment of approximately 2,232 pupils. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.

**B. FUNDS** The accounts of the School Board are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Funds of the School Board are classified into two categories: governmental, and fiduciary.

**Governmental Funds** Governmental funds are used to account for the School Board's general government activities, including the collection and disbursement of specific or legally restricted monies and the acquisition or construction of capital assets. The School Board reports the following major governmental funds:

**General fund** - the primary operating fund of the School Board. It accounts for all financial resources of the School Board, except those required to be accounted for in another fund.

**IASA** - this fund is used to account for ESEA funds.

**Special federal** - this fund is used to account for various cost reimbursement programs.

**Fiduciary Funds** Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of outside parties, including other governments, or on behalf of other funds within the School Board.

*Agency funds* are custodial in nature (assets equal liabilities) and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. This fund is used for assets that the government holds for others in an agency capacity. These agency funds are as follows:

**School activities fund** - accounts for assets held by the School Board as an agent for the individual schools and school organizations.

**West Carroll Parish School Board**  
**Notes to the Financial Statements**

**Sales tax collection fund** – accounts for monies collected on behalf of other taxing authorities within the parish.

**C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

**Government-Wide Financial Statements (GWFS)** The statement of net assets and the statement of activities display information about the reporting government as a whole. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the statement of fiduciary net assets at the fund financial statement level.

The statement of net assets and the statement of activities were prepared using economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange took place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

**Program Revenues** Program revenues include 1) charges for services provided, 2) operating grants and contributions, and 3) capital grants and contributions; program revenues reduce the cost of the function to be financed from the School Board's general revenues. Charges for services are primarily derived from cafeteria sales. Operating grants and contributions consist of the many educational grants received from the federal and state government.

**Allocation of Indirect Expenses** The School Board reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Other indirect expenses are not allowed.

**Fund Financial Statements (FFS)**

**Governmental Funds** The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

**Ad valorem taxes and sales taxes** are recognized when all applicable eligibility requirements are met and the resources are available.

**West Carroll Parish School Board  
Notes to the Financial Statements**

**Entitlements and shared revenues** (which include state equalization and state revenue sharing) are recorded as unrestricted grants-in-aid at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

**Other receipts** become measurable and available when cash is received by the School Board and are recognized as revenue at that time.

**Expenditures**

**Salaries** are recorded as paid. Salaries for nine-month employees are accrued at June 30. Substantially all other expenditures are recognized when the related fund liability has been incurred.

**Other financing sources (Uses)** Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of fixed assets, debt extinguishments, and long-term debt proceeds, et cetera) are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

**Fiduciary Funds** The agency fund is custodial in nature and does not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting.

**D. DEPOSITS AND INVESTMENTS** Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposit accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the School Board may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Investments are limited by R.S. 33:2955 and the School Board's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

The investments are reflected at fair value except for the following which are required/permitted as per GASB Statement No. 31:

1. Investments in nonparticipating interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure.
2. The School Board reported at amortized cost money market investments and participating interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less.

**Definitions:**

Interest-earning investment contracts include time deposits with financial institutions (such as certificates of deposit), repurchase agreements, and guaranteed investment contracts.

Money market investments are short-term, highly liquid debt instruments that include U. S. Treasury obligations.

**West Carroll Parish School Board  
Notes to the Financial Statements**

**E. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES** During the course of operations, numerous transactions occur between individual funds for services rendered. These receivables and payables are classified as interfund receivables/payables on the balance sheet. Short-term interfund loans are also classified as interfund receivables/ payables.

**F. INVENTORY AND PREPAID ITEMS** Inventory of the school food service special revenue fund consists of food purchased by the School Board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. Inventory of the school food service fund is accounted for on the consumption method. Inventory items are valued at cost (first-in, first-out) and commodities are assigned values provided by the United States Department of Agriculture. Revenues related to commodities which are not consumed as of the date of the balance sheet are reflected as deferred revenues since title does not pass to the School Board until the commodities are consumed. Inventories are offset by a fund balance reserve that these do not constitute "available spendable resources," even though they are a component of total assets.

Acquisition of materials and supplies other than the food purchases are accounted for on the purchase method, that is, the expenditures are charged when the items are purchased. The value of these materials and supplies, except for the food purchased in the school food service special revenue fund, are not considered significant at June 30, 2007, and their value is not shown in the accompanying balance sheet.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

**G. CAPITAL ASSETS** Capital assets are recorded at historical cost and depreciated over their estimated useful lives (excluding salvage value). The capitalization threshold is \$1,000. Donated capital assets are recorded at their estimated fair value at the date of donation. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives:

Buildings	20-40 years
Improvements other than buildings	10-20 years
Furniture and equipment	3-10 years
Transportation equipment	5-8 years

**H. DEFERRED REVENUES** The School Board reports deferred revenues on its combined balance sheet. Deferred revenues arise when resources are received by the School Board before it has a legal claim to them, as when grant monies are received prior to the occurrence of qualifying expenditures or for commodities in inventory at June 30, as described in Note F. In subsequent periods, when the School Board has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

**I. COMPENSATED ABSENCES** All 12-month employees earn 12 to 18 days of vacation leave each year depending on their length of service with the School Board. Employees can accumulate up to 20 days of vacation leave.

All School Board employees earn a minimum of 10 to 18 days of sick leave each year, depending upon the number of years employed. Sick leave can be accumulated without limitation.

The School Board's recognition and measurement criteria for compensated absences follow:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

**West Carroll Parish School Board  
Notes to the Financial Statements**

- A. The employees' rights to receive compensation are attributable to services already rendered.
- B. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

- A. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
- B. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

**J. LONG-TERM OBLIGATIONS** For government-wide reporting, the costs associated with the bonds are recognized over the life of the bond. For governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. Bond proceeds are reported as an other financing source net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

**K. RESTRICTED NET ASSETS** For the government-wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either:

Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments;

Imposed by law through constitutional provisions or enabling legislation.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed. Restricted net assets reported in the statement of net assets are restricted by law through constitutional provisions or enabling legislation.

**L. FUND EQUITY OF FUND FINANCIAL STATEMENTS** Reservations of fund balances represent amounts of fund balance that are not appropriable for expenditures or are legally segregated for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

**M. INTERFUND TRANSACTIONS** Transactions that constitute reimbursements to a fund for expenditures, initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as transfers.

**N. SALES TAXES** The School Board has a one-cent parish-wide sales and use tax as authorized in a special election held November 18, 1967. In accordance with the proposition approved by the voters of the parish, "the net revenues derived from said sales and use tax is to be dedicated and used solely for the purpose of providing funds for the payment of salaries of school employees in the parish of West Carroll." An additional one-percent parish-wide

**West Carroll Parish School Board  
Notes to the Financial Statements**

sales and use tax was authorized in a special election held January 17, 2004. The sales tax approved by the voters was dedicated "to paying salaries and related benefits of the full-time employees of said school board".

**O. USE OF ESTIMATES** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**P. ELIMINATION AND RECLASSIFICATIONS** In the process of aggregating data for the statement of net assets and the statement of activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

**NOTE 2 - LEVIED TAXES** The School Board levies taxes on real and business personal property located within West Carroll Parish's boundaries. Property taxes are levied by the School Board on property values assessed by the West Carroll Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The West Carroll Parish Sheriff's Office bills and collects property taxes for the School Board. Collections are remitted to the School Board monthly.

Property Tax Calendar

Millage rates adopted	September 11, 2006
Levy date	September 11, 2006
Tax bills mailed on or about	November 15, 2006
Due date	December 31, 2006
Lien date	April 16, 2007
Tax sale date - 2006 delinquent property	May 12, 2007

Assessed values are established by the West Carroll Parish Tax Assessor each year on a uniform basis at the following ratios of assessed value to fair market value:

10% land	15% industrial improvements
15% machinery	15% commercial improvements
10% residential improvements	25% public service properties, excluding land

A revaluation of all property is required after 1978 to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 2006. Total assessed value was \$334,172,520 in calendar year 2006. Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was \$89,015,808 of the assessed value in calendar year 2006.

State law requires the sheriff to collect property taxes in the calendar year in which the assessment is made. Property taxes become delinquent January 1 of the following year. If taxes are not paid by the due date, taxes bear interest at the rate of 1.25% per month until the taxes are paid. After notice is given to the delinquent taxpayers, the sheriff is required by the Constitution of the State of Louisiana to sell the least quantity of property necessary to settle the taxes and interest owed.

The tax roll is prepared by the parish tax assessor in November of each year. The amount of 2007 property taxes to be collected occurs in December 2006 and January and February 2007. All property taxes are recorded in the general

**West Carroll Parish School Board  
Notes to the Financial Statements**

and special revenue (maintenance and construction funds) funds. The School Board considers the lien date (approximately April 2007) as the date an enforceable legal claim occurs for 2006 property taxes. Accordingly, the 2006 property taxes are budgeted in the 2006-2007 fiscal year of the School Board.

Estimated uncollectible taxes are those taxes based on past experience which will not be collected in the subsequent year and are primarily due to subsequent adjustments to the tax roll. Historically, virtually all ad valorem taxes receivable were collected since they are secured by property. Therefore, there is no allowance for uncollectible taxes.

The following is a summary of authorized and levied (tax rate per \$1,000 Assessed Value) ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parish-wide taxes:			
Constitutional	7.03	7.03	Statutory
Maintenance and Operations	6.30	6.30	2011
Maintenance and Operations	12.70	12.70	2009
District taxes:			
Ward 1 Maintenance	5.00	5.00	2009

The difference between authorized and levied millages is the result of the reassessment of taxable property required by Article 7, Section 23 of the Louisiana Constitution of 1974.

**NOTE 3 - DEPOSITS AND INVESTMENTS**

**Interest Rate Risk:** The School Board's policy does not address interest rate risk.

**Credit Risk:** The School Board invests in certificates of deposit which do not have credit ratings.

**Custodial Credit Risk – Deposits:** At year-end, the School Board's carrying amount of deposits was \$8,027,825 (including \$1,370,685 of time deposits classified as investments and \$334,921 reported in agency funds) and the bank balance was \$9,810,357. Of the bank balance, \$335,899 is covered by federal depository insurance or by collateral held by the School Board's agent in the School Board's name (GASB Category 1). The remaining balance was collateralized with securities held by the pledging financial institution's trust department or agent but not in the School Board's name (GASB Category 3). Even though the pledged securities are considered uncollateralized, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities with 10 days of being notified by the School Board that the fiscal agent has failed to pay deposited funds on demand. The School Board's policy does not address custodial credit risk.

**West Carroll Parish School Board  
Notes to the Financial Statements**

**NOTE 4 - RECEIVABLES** The balance of receivables at June 30, 2007, is shown below. The School Board expects to collect the full amount; therefore, no allowance for doubtful accounts has been established.

	General	IASA	Special Federal	Other Governmental	Total
<b>Intergovernmental - grants:</b>					
Federal	\$ -	\$ 198,212	\$ 83,703	\$ 92,043	\$ 373,958
State	42,514	-	-	-	42,514
<b>Local</b>					
Sales tax	203,344	-	-	-	203,344
Ad valorem tax	20,053	-	-	-	20,053
<b>Other</b>					
Total	<u>\$ 265,911</u>	<u>\$ 198,212</u>	<u>\$ 83,703</u>	<u>\$ 92,043</u>	<u>\$ 639,869</u>

**NOTE 5 - CAPITAL ASSETS**

	Balance Beginning	Additions	Deletions	Adjustments	Balance Ending
<b>Governmental activities</b>					
<b>Nondepreciable capital assets</b>					
Land	\$ 300,713	\$ 12,000	\$ -	\$ -	\$ 312,713
Total nondepreciable capital assets	<u>300,713</u>	<u>12,000</u>	<u>-</u>	<u>-</u>	<u>312,713</u>
<b>Depreciable capital assets</b>					
Buildings	5,523,991	2,905	-	-	5,526,896
Furniture and equipment	4,740,734	81,586	596,265	4,509	4,230,564
Total depreciable capital assets	<u>10,264,725</u>	<u>84,491</u>	<u>596,265</u>	<u>4,509</u>	<u>9,757,460</u>
<b>Less accumulated depreciation</b>					
Buildings	4,452,258	82,267	-	-	4,534,525
Furniture and equipment	4,061,246	187,117	583,791	-	3,664,572
Total accumulated depreciation	<u>8,513,504</u>	<u>269,384</u>	<u>583,791</u>	<u>-</u>	<u>8,199,097</u>
<b>Total depreciable capital assets, net</b>	<u>1,751,221</u>	<u>(184,893)</u>	<u>12,474</u>	<u>4,509</u>	<u>1,558,363</u>
<b>Governmental activities capital assets, net</b>	<u>\$ 2,051,934</u>	<u>\$ (172,893)</u>	<u>\$ 12,474</u>	<u>\$ 4,509</u>	<u>\$ 1,871,076</u>

Depreciation expense was charged to governmental activities as follows:

Regular programs	\$ 44,987
Special programs	21,081
Other instructional programs	26,236
Student Services	5,763
General Administration	10,438
School administration	12,683
Business services	1,428
Plant services	57,033
Student transportation services	75,208
Food services	14,527
Total depreciation expense	<u>\$ 269,384</u>

**West Carroll Parish School Board  
Notes to the Financial Statements**

**NOTE 6 - RETIREMENT SYSTEMS**

**Plan description** Substantially all School Board employees participate in either the Teachers' Retirement System or the School Employees' Retirement System (the Systems), which are cost-sharing, multiple-employer public employee retirement systems (PERS). Benefit provisions are ultimately approved and amended by the Louisiana Legislature.

Participation in the Teachers' Retirement System is divided into two plans - the Teachers' Regular Plan and the Teachers' Plan A. In general, professional employees (such as teachers and principals) and lunchroom workers are members of the Louisiana Teachers' Retirement System (TRS); other employees, such as custodial personnel and bus drivers, are members of the Louisiana School Employees' Retirement System (LSERS). Generally, all full-time employees are eligible to participate in the system.

With respect to the Teachers' Retirement System Regular Plan, normal retirement is at age sixty with ten years of service, or at any age with twenty years of service. The formula for annual maximum retirement benefits is generally two percent (with less than twenty-five years of service) or 2.5 percent (with twenty-five or more years of service) times the years of creditable service times the average salary of the thirty-six highest successive months (plus \$300 applicable to persons becoming members prior to July 1, 1986).

Under the Teachers' Retirement System Plan A, normal retirement is generally at any age with 30 or more years of creditable service, at age 55 with at least 25 years of creditable service and at age 60 with at least 10 years of creditable service. The retirement benefit formula is generally 3% times the years of creditable service times the average salary of the 36 highest successive months plus \$24 per year of service.

Employees participating in the School Employees' Retirement System are eligible for normal retirement after 30 years of service, or after 25 years of service at age 55 or after 10 years of service at age 60. The maximum retirement allowance is computed at 3.33% times the highest 36 months of average salary, times the years of service plus a supplement of \$2.00 per month times the years of service.

Both TRS and LSERS issue annual financial reports. The reports can be obtained by telephoning or writing to the following:

Teachers' Retirement System of Louisiana  
Post Office Box 94123  
Baton Rouge, Louisiana 70804-9123  
(225) 925-6446

Louisiana School Employees' Retirement System  
Post Office Box 44516  
Baton Rouge, Louisiana 70804  
(225) 925-6484

**Funding Policy** Each system is administered and controlled at the state level by a separate board of trustees, with contribution rates approved and amended by the Louisiana Legislature. Benefits of the systems are funded by employee and employer contributions. Benefits granted by the retirement systems are guaranteed by the state of Louisiana under provisions of the Louisiana Constitution of 1974.

In addition, the employer does not remit to the Teachers' Retirement System, Regular Plan or Plan A, the employer's contribution for the professional improvement program (PIP) portion of payroll. The PIP contribution is made directly to the Retirement System by the state of Louisiana.

**West Carroll Parish School Board  
Notes to the Financial Statements**

Contribution rates (as a percentage of covered salaries) for active plan members as established by the Louisiana Legislature for the year ended June 30, 2007, are as follows:

	<u>Member Contributions</u>	<u>Employer Contributions</u>
Louisiana Teachers' Retirement System:		
Regular	8.00%	15.80%
Plan A	9.10%	15.80%
Plan B	5.00%	15.80%
Louisiana School Employees' Retirement	7.50%	19.60%

Total covered payroll of the School Board for TRSL – Regular Plan and LSERS for the year ended June 30, 2007, amounted to \$8,604,590 and \$846,671 respectively. Employer contributions for the year ended June 30, 2007, and each of the two preceding years are as follows:

<u>Fiscal Year Ended</u>	<u>TRSL</u>	<u>LSERS</u>
June 30, 2005	\$1,236,945	\$116,697
June 30, 2006	1,334,030	155,940
June 30, 2007	1,354,143	165,948

Employer contributions totaled 100% of annual actuarially required contributions.

**NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS** In accordance with state statutes, the School Board provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the School Board's employees become eligible for these benefits if they reach normal retirement age while working for the School Board. These benefits for retirees and similar benefits for active employees are provided through the State Employees' Group Benefits Program. The monthly premiums are paid jointly by the employee and by the School Board. The School Board's portion of the cost is recognized as expenditure when the monthly premium is paid. For the year ended June 30, 2007, the cost of retiree benefits totaled \$2,704,950 for 197 retirees.

**NOTE 8 – ACCOUNTS, SALARIES AND OTHER PAYABLES** Payables at June 30, are as follows:

	<u>General</u>	<u>Total</u>
Salaries	\$ 818,223	\$ 818,223
Accounts	-	-
Total	\$ 818,223	\$ 818,223

**NOTE 9 - COMPENSATED ABSENCES** At June 30, 2007, employees of the School Board have accumulated and vested \$524,010 of employee leave benefits, including \$7,490 of salary-related benefits. These employee leave benefits were computed in accordance with GASB Codification Section C60.

**West Carroll Parish School Board  
Notes to the Financial Statements**

**NOTE 10 - CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS** A summary of changes in agency fund deposits due others for the year follows:

	<u>Balance, Beginning</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance, Ending</u>
Agency funds:				
School activities fund	\$ 343,480	\$ 929,009	\$ 937,568	\$ 334,921
Sales tax collection fund	-	5,941,768	5,941,768	-
Total	<u>\$ 343,480</u>	<u>\$ 6,870,777</u>	<u>\$ 6,879,336</u>	<u>\$ 334,921</u>

**NOTE 11 - LONG-TERM LIABILITIES** The following is a summary of the long-term obligation transactions for the year:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities					
Long-term Activities					
Compensated absences	\$ 525,776	\$ 171,706	\$ 173,472	\$ 524,010	\$ 173,472
Workers' compensation claims	30,650	32,719	49,148	14,221	14,221
	<u>\$ 556,426</u>	<u>\$ 204,425</u>	<u>\$ 222,620</u>	<u>\$ 538,231</u>	<u>\$ 187,693</u>

The compensated absences attributable to the governmental activities will be liquidated 100% by the general fund.

**NOTE 12 - INTERFUND TRANSACTIONS (FFS LEVEL ONLY)**

Interfund receivable/payable:

<u>Receivable Fund</u>	<u>Amount</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	\$ 730,460	IASA	\$ 444,493
		Special Funds Federal	243,880
		Other Governmental	42,087
Special Federal	61,723	General Fund	1,397
		Other Governmental	60,326
Total	<u>\$ 792,183</u>		<u>\$ 792,183</u>

The purpose of interfund receivable/payables is to cover expenditures on cost reimbursement programs until reimbursements are received.

**NOTE 13 - RESERVED FUND BALANCES (FFS LEVEL ONLY)**

**Reservations:**

**Unemployment** This amount represents the portion of fund balance relating to the security interest established with the state of Louisiana Office of Workers' Compensation and is therefore unavailable to be expended for other purposes.

**West Carroll Parish School Board  
Notes to the Financial Statements**

**Prepaid items** This amount represents the portion of fund balance relating to prepaid items which is therefore unavailable to be expended for other purposes.

**Fire & Liability** This amount represents the portion of fund balance set aside for deductibles and other costs not covered by insurance and is therefore unavailable to be expended for other purposes.

**Inventory** This amount represents the portion of fund balance relating to inventory on hand which is therefore unavailable to be expended for other purposes.

	<u>Balance Beginning</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Ending</u>
Reservations:				
Prepaid Items	\$ 2,800	\$ 0	\$ 0	\$ 2,800
Unemployment	118,500	5,694	0	124,194
Fire and Liability	55,483	2,252	0	57,735
Inventory	7,236	2,526	0	9,762

**NOTE 14 - RISK MANAGEMENT** The School Board is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

A risk management program for workers' compensation insurance was established by the School Board several years ago. It joined a pool with two other school boards in Northeast Louisiana in order to share workers' compensation cost. The School Board's share of risk is determined by calculating its percentage of the total manual premium of the group. The risk allocated to the School Board for the year ended June 30, 2007, was 25.77%. Premiums are paid to a third-party administrator and are available to pay claims, claim reserves and administrative costs of the program. As of June 30, 2007, such interfund premiums did not exceed reimbursable expenditures. These premiums are based primarily upon the individual funds payroll and are reported as expenditures in the individual funds. During the fiscal year 2007, a total of \$49,148 was paid in benefits and administrative costs.

An insurance policy covers individual claims in excess of \$175,000. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. This liability is the School Board's best estimate based on available information. As of June 30, 2007, claims payable of \$14,221 has been accrued as a liability. This liability does not include other incremental costs.

Changes in the claims amount in previous fiscal years were as follows:

<u>Years Ended June 30,</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes in Estimates</u>	<u>Benefit Payment and Claims</u>	<u>Ending of Fiscal Year Liability</u>
2004-2005	\$ 21,232	\$ 54,634	\$ 41,434	\$ 34,432
2005-2006	34,432	37,195	40,977	30,650
2006-2007	30,650	32,719	49,148	14,221

The School Board continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**West Carroll Parish School Board**  
**Notes to the Financial Statements**

The School Board also has pledged a \$100,000 letter of credit with the office of Employment Securities. Maximum retention exposure for aggregate claims amounts to \$1,000,000. An amount of self-insurance losses of \$57,735 was reserved at June 30, 2007.

**NOTE 15 - LITIGATION AND CLAIMS**

**Litigation** The School Board is involved in several lawsuits. Management and legal counsel for the School Board believe that the potential claim against the School Board not covered by insurance would not materially affect the School Board's combined financial position.

**Grant Disallowances** The School Board participates in a number of state and federally assisted grant programs. The programs are subject to compliance audits under the single audit approach. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grants. School Board management believes that the amount of disallowances, if any, which may arise from future audits will not be material.

**Self Insurance** The School Board is partially self-insured for workers' compensation. The School Board maintains stop-loss coverage with an insurance company for claims in excess of \$175,000 per occurrence for each employee. All known claims filed and an estimate of incurred but not reported claims based on experience of the School Board are made and accrued as necessary in the financial statements.

**NOTE 16 - ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES** On-behalf payments for fringe benefits and salaries are direct payments made by an entity (the paying agent) to a third-party recipient for the employees of another, legally separate entity (the employer entity). GASB Statement No. 24 requires employer governments to recognize revenue and expenditures or expenses for these on-behalf payments.

The state of Louisiana made pension contributions (regarding Professional Improvement Program) directly to the Teachers' Retirement System of Louisiana on behalf of the School Board in the amount of \$5,384. This amount was recognized as state revenue and a corresponding expenditure in the applicable fund from which the salary was paid.

**NOTE 17 - ECONOMIC DEPENDENCY** Statement of Financial Accounting Standards (SFAS) No. 14 requires disclosure in financial statements of a situation where one entity provides more than 10% of the audited entities revenue. The Minimum Foundation funding provided by the state to all public school systems in Louisiana is primarily based on October 1 student count. The state provided \$11,461,999 to the School Board, which represents approximately 61% of the School Board's total revenue for the year.

**REQUIRED SUPPLEMENTAL INFORMATION**

**BUDGETARY COMPARISON SCHEDULES**

**West Carroll Parish School Board  
Budgetary Comparison Schedules**

**General Fund and Major Special Revenue Funds With Legally Adopted Annual Budgets**

**GENERAL** The general fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

**IASA** This fund is used to account for ESEA funds.

**TITLE I BASIC GRANT** This program was designed to improve the educational opportunities of educationally deprived children by helping them succeed in the regular school program, attain grade level proficiency and improve achievement in basic and more advanced skills. Services supplement, not supplant, those normally provided by state and local educational agencies.

**TITLE II** This program was designed to improve the skills of teachers and the quality of instruction in mathematics and science, also to increase the accessibility of such instruction to all students.

**TITLE IV** This program was designed to establish state and local programs of alcohol and drug abuse education and prevention coordinated with related community efforts and resources.

**CLASS SIZE REDUCTION (CSR)** This program is designed to improve the learning of students by hiring additional, highly-qualified teachers, to reduce class sizes especially in the early grades, to enable children to attend smaller classes.

**TITLE VI** This program was designed to assist state and local educational agencies improve elementary and secondary education.

**MIGRANT EDUCATION** This program was designed to ensure that migratory children have the opportunity to meet the same challenging state content and performance standards that all children are expected to meet.

**SPECIAL FEDERAL** This fund is used to account for the IDEA fund.

**SPECIAL EDUCATION - STATE GRANTS** This program was designed to provide grants to states to assist them in providing a free appropriate public education to all children with disabilities.

WEST CARROLL PARISH SCHOOL BOARD

GENERAL FUND  
Budgetary Comparison Schedule  
For the Year Ended June 30, 2007

Exhibit 1-1

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
BUDGETARY FUND BALANCES, BEGINNING	\$ 4,562,355	\$ 5,057,180	\$ 5,213,748	156,568
Resources (inflows)				
Local sources:				
Ad valorem taxes	577,285	572,600	574,832	2,232
Sales and use taxes	1,976,771	2,158,158	2,177,802	19,644
Interest earnings	40,964	51,700	58,486	6,786
Other	127,050	151,900	175,506	23,606
State sources:				
Equalization	10,940,000	11,200,000	11,211,999	11,999
Other	368,454	520,578	502,832	(17,746)
Transfers from other funds	85,000	82,007	82,007	0
Amounts available for appropriations	<u>18,677,879</u>	<u>19,794,123</u>	<u>19,997,212</u>	<u>203,089</u>
Charges to appropriations (outflows)				
Instruction:				
Regular programs	6,155,745	6,123,780	5,809,475	314,305
Special programs	1,536,498	1,628,850	1,573,741	55,109
Other instructional programs	1,247,637	1,273,976	1,168,410	105,566
Support services:				
Student services	484,353	464,550	437,943	26,607
Instructional staff support	760,675	679,250	639,409	39,841
General administration	438,244	326,751	325,282	1,469
School administration	987,274	938,300	911,120	27,180
Business services	268,529	291,150	268,822	22,328
Plant services	1,035,514	1,066,700	965,161	101,539
Student transportation services	1,401,563	1,345,100	1,304,580	40,520
Central services	1,095	1,500	1,325	175
Food services	181,250	180,100	173,421	6,679
Community services	0	3,500	3,200	300
Capital Outlay	0	0	19,476	(19,476)
Transfers to other funds	85,000	82,007	82,007	0
Total charges to appropriations	<u>14,583,377</u>	<u>14,405,514</u>	<u>13,683,372</u>	<u>722,142</u>
BUDGETARY FUND BALANCES, ENDING	\$ <u>4,094,502</u>	\$ <u>5,388,609</u>	\$ <u>6,313,840</u>	<u>925,231</u>

WEST CARROLL PARISH SCHOOL BOARD

IASA  
Budgetary Comparison Schedule  
For the Year Ended June 30, 2007

Exhibit 1-2

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
BUDGETARY FUND BALANCES, BEGINNING	\$ 0	\$ 0	\$ 0	0
Resources (inflows)				
Federal sources	1,089,960	1,167,620	1,127,064	(40,556)
Amounts available for appropriations	1,089,960	1,167,620	1,127,064	(40,556)
Charges to appropriations (outflows)				
Instruction:				
Special programs	762,114	848,900	830,694	18,206
Support services:				
Student services	56,840	57,650	57,517	133
Instructional staff support	155,396	129,970	132,882	(2,912)
General administration	84,688	100,100	84,593	15,507
Business services	0	0	2,614	(2,614)
Plant services	30,924	31,000	18,764	12,236
Total charges to appropriations	1,089,960	1,167,620	1,127,064	40,556
BUDGETARY FUND BALANCES, ENDING	\$ 0	\$ 0	\$ 0	0

WEST CARROLL PARISH SCHOOL BOARD

SPECIAL FEDERAL  
Budgetary Comparison Schedule  
For the Year Ended June 30, 2007

Exhibit 1-3

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
BUDGETARY FUND BALANCES, BEGINNING	\$ 0	\$ 0	\$ 0	0
Resources (inflows)				
Federal sources	335,000	791,085	567,528	(223,557)
Amounts available for appropriations	335,000	791,085	567,528	(223,557)
Charges to appropriations (outflows)				
Instruction:				
Special programs	170,910	516,782	352,790	163,992
Other instructional programs	0	0	28,011	(28,011)
Support services:				
Student services	117,827	160,094	105,391	54,703
Instructional staff support	24,540	38,584	25,079	13,505
General administration	21,621	61,625	43,880	17,745
Plant services	0	13,700	0	13,700
Student transportation services	0	0	30	(30)
Capital Outlay	102	300	12,347	(12,047)
Total charges to appropriations	335,000	791,085	567,528	223,557
BUDGETARY FUND BALANCES, ENDING	\$ 0	\$ 0	\$ 0	0

**West Carroll Parish School Board**  
**Notes to the Budgetary Comparison Schedules**  
**For the Year Ended June 30, 2007**

**A. Budgets**

**General Budget Policies** The School Board follows these procedures in establishing the budgetary data reflected in the combined financial statements.

State statute requires budgets be adopted for the general fund and all special revenue funds.

Each year prior to September 15, the Superintendent submits to the Board proposed annual budgets for the general fund and special revenue fund's budgets. Public hearings are conducted, prior to the Board's approval, to obtain taxpayer comments. The operating budgets include proposed expenditures and the means of financing them.

Appropriations (unexpended budget balances) lapse at year end.

Formal budget integration (within the accounting records) is employed as a management control device. All budgets are controlled at the function level. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. These revisions were considered insignificant by the Board.

All budget revisions are approved by the board.

**Encumbrances** Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

**Budget Basis of Accounting** All governmental funds' budgets are prepared on the modified accrual basis of accounting, a basis consistent with accounting principals generally accepted in the United States of America (GAAP). Budgeted amounts are as originally adopted or as amended by the Board. Legally, the Board must adopt a balanced budget, that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes required the Board to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more. The School Board approves budgets at the function level and management can transfer amounts between line items within a function.

WEST CARROLL PARISH SCHOOL BOARD

Notes to Budgetary Comparison Schedules  
For the Year Ended June 30, 2007

Note B - Budget to GAAP Reconciliation - Explanation of differences between budgetary inflows and outflows and GAAP revenues and expenditures

	<u>GENERAL FUND</u>
<u>Sources/inflows of resources:</u>	
Actual amounts (budgetary basis) "available for appropriation" from the Budgetary Comparison Schedule	\$ 19,997,212
The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes	(5,213,748)
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes	<u>(82,007)</u>
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>\$ 14,701,457</u>

**SUPPLEMENTAL INFORMATION**

**West Carroll Parish School Board**  
**NONMAJOR SPECIAL REVENUE FUNDS**

**ADULT EDUCATION** This program was designed to improve educational opportunities for adults and to encourage the establishment of adult education programs that will enable all adults to acquire basic educational skills necessary to function in a literate society; to enable adults who so desire to complete secondary school; and, to enable adults to benefit from job training and retraining programs and obtain productive employment to more fully enjoy the benefits and responsibilities of citizenship.

Special emphasis is given to programs of instruction in computational skills and in speaking, reading, or writing English for those adults who are educationally disadvantaged.

**PRESCHOOL GRANTS** This program was designed to provide grants to states to assist them in providing a free appropriate public education to preschool disabled children aged three through five years.

**GRANTS FOR INFANTS AND FAMILIES WITH DISABILITIES - PART C** This program assists each state to develop and implement a statewide system to provide early intervention services for infants and toddlers with disabilities, and their families.

**VOCATIONAL EDUCATION - BASIC GRANTS TO STATES** This program was designed to make the United States more competitive in the world economy by developing more fully the academic and occupational skills of all segments of the population, principally through concentrating resources on improving educational programs leading to academic and occupational skills needed to work in a technologically advanced society.

**JOB TRAINING PARTNERSHIP ACT** This program was designed to provide job training and related assistance to economically disadvantaged individuals and others who face significant employment barriers. The ultimate goal of the Act is to move trainees into permanent, self-sustaining employment.

**KAY FUND** This fund accounts for Louisiana Department of Education funds for vocational, agricultural, home economics, and food preservation training and miscellaneous revenue.

**SCHOOL LUNCH** Through cash grants and food donations, the School Lunch Fund provides a nutritious breakfast and lunch service for school students and encourage the domestic consumption of nutritious agricultural commodities.

**CONSTRUCTION AND MAINTENANCE FUNDS**

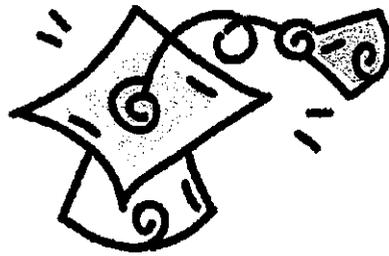
Epps School District #1 Construction and Maintenance  
Consolidated School District #2 Construction and Maintenance  
Forest School District #3 Construction and Maintenance  
Consolidated School District #4 Construction and Maintenance  
Consolidated School District #1 Construction and Maintenance

**EVEN START - MIGRANT EDUCATION** This program improves the educational opportunities of migrant family literacy programs that integrate early childhood education, adult literacy or adult basic education, and parenting education.

**TECHNOLOGY LITERACY CHALLENGE** This program provides funding for professional development in the use of technologies that enhance teachers' effectiveness and support student learning and achievement.

The construction and maintenance funds account for ad valorem taxes levied for constructing, improving, and repairing facilities and maintaining schools within each district.

West Carroll Parish School Board



WEST CARROLL PARISH SCHOOL BOARD

NONMAJOR SPECIAL REVENUE FUNDS

Combining Balance Sheet

June 30, 2007

	ADULT EDUCATION	KAY FUND	SCHOOL LUNCH	PRESCHOOL
<b>ASSETS</b>				
Cash and cash equivalents	\$ 15,097	\$ 5,522	\$ 127,437	\$ 0
Investments	0	0	12,550	0
Receivables	19,719	0	10,511	4,930
Interfund receivable	0	0	0	0
Inventory	0	0	9,762	0
<b>TOTAL ASSETS</b>	<b>34,816</b>	<b>5,522</b>	<b>160,260</b>	<b>4,930</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts, salaries and other payables	0	0	0	0
Interfund payable	30,000	0	0	4,930
Deferred revenues	0	0	0	0
<b>Total Liabilities</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>4,930</b>
<b>Fund Balances:</b>				
Reserved for unemployment	0	0	18,047	0
Reserved for inventory	0	0	9,762	0
Unreserved and undesignated	4,816	5,522	132,451	0
<b>Total Fund Balances</b>	<b>4,816</b>	<b>5,522</b>	<b>160,260</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 34,816</b>	<b>\$ 5,522</b>	<b>\$ 160,260</b>	<b>\$ 4,930</b>

Exhibit 2

EPPS S.D. #1 CONSTRUCTION AND MAINTENANCE	CONSOLIDATED S. D. #2 CONSTRUCTION AND MAINTENANCE	FOREST S.D. #3 CONSTRUCTION AND MAINTENANCE	CONSOLIDATED S. D. #4 CONSTRUCTION AND MAINTENANCE	CONSOLIDATED S.D. #1 CONSTRUCTION AND MAINTENANCE	ENHANCING EDUCATION THROUGH TECHNOLOGY
\$ 223,815	\$ 122,444	\$ 246,447	\$ 52,207	\$ 372,967	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>223,815</u>	<u>122,444</u>	<u>246,447</u>	<u>52,207</u>	<u>372,967</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
1,786	1,479	2,440	705	3,640	0
<u>1,786</u>	<u>1,479</u>	<u>2,440</u>	<u>705</u>	<u>3,640</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
222,029	120,965	244,007	51,502	369,327	0
<u>222,029</u>	<u>120,965</u>	<u>244,007</u>	<u>51,502</u>	<u>369,327</u>	<u>0</u>
\$ 223,815	\$ 122,444	\$ 246,447	\$ 52,207	\$ 372,967	0

(Continued)

WEST CARROLL PARISH SCHOOL BOARD

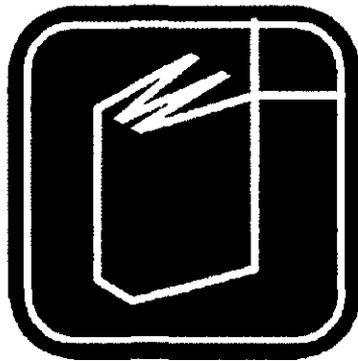
NONMAJOR SPECIAL REVENUE FUNDS  
 Combining Balance Sheet  
 June 30, 2007

Exhibit 2

	VOCATIONAL EDUCATION	RURAL EDUCATION ACHIEVEMENT	TOTAL
<b>ASSETS</b>			
Cash and cash equivalents	\$ 25,237	\$ 0	\$ 1,191,173
Investments	0	0	12,550
Receivables	47,638	9,245	92,043
Interfund receivable	0	0	0
Inventory	0	0	9,762
<b>TOTAL ASSETS</b>	<b>72,875</b>	<b>9,245</b>	<b>1,305,528</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities:</b>			
Accounts, salaries and other payables	0	0	0
Interfund payable	58,238	9,245	102,413
Deferred revenues	0	0	10,050
<b>Total Liabilities</b>	<b>58,238</b>	<b>9,245</b>	<b>112,463</b>
<b>Fund Balances:</b>			
Reserved for unemployment	0	0	18,047
Reserved for inventory	0	0	9,762
Unreserved and undesignated	14,637	0	1,165,256
<b>Total Fund Balances</b>	<b>14,637</b>	<b>0</b>	<b>1,193,065</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 72,875</b>	<b>\$ 9,245</b>	<b>\$ 1,305,528</b>

(Concluded)

**West Carroll Parish School Board**



**WEST CARROLL PARISH SCHOOL BOARD**

**NONMAJOR SPECIAL REVENUE FUNDS  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended June 30, 2007**

	<u>ADULT</u>	<u>KAY</u>	<u>SCHOOL</u>	
	<u>EDUCATION</u>	<u>FUND</u>	<u>LUNCH</u>	<u>PRESCHOOL</u>
<b>REVENUES</b>				
Local sources:				
Taxes:				
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0
Interest earnings	0	0	714	0
Food service	0	0	163,599	0
Other	0	0	1,555	0
State sources:				
Equalization	0	0	250,000	0
Other	29,502	0	0	0
Federal sources	<u>25,939</u>	<u>0</u>	<u>909,660</u>	<u>19,863</u>
 Total revenues	 <u>55,441</u>	 <u>0</u>	 <u>1,325,528</u>	 <u>19,883</u>
 <b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular programs	0	0	0	0
Special programs	0	0	0	17,176
Other instructional programs	49,774	47	0	0
Support services:				
Instructional staff support	3,955	0	0	0
General administration	0	0	0	1,487
School administration	0	0	0	0
Plant services	217	0	0	0
Food services	0	0	1,272,058	0
Capital outlay	<u>1,495</u>	<u>0</u>	<u>13,021</u>	<u>1,200</u>
 Total expenditures	 <u>55,441</u>	 <u>47</u>	 <u>1,285,079</u>	 <u>19,863</u>
 <b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	 <u>0</u>	 <u>(47)</u>	 <u>40,449</u>	 <u>0</u>
 <b>FUND BALANCES - BEGINNING</b>	 <u>4,816</u>	 <u>5,569</u>	 <u>119,811</u>	 <u>0</u>
 <b>FUND BALANCES - ENDING</b>	 <u>\$ 4,816</u>	 <u>\$ 5,522</u>	 <u>\$ 160,260</u>	 <u>\$ 0</u>

Exhibit 3

<u>EPPS S.D. #1</u> <u>CONSTRUCTION</u> <u>AND</u> <u>MAINTENANCE</u>	<u>CONSOLIDATED</u> <u>S. D. #2</u> <u>CONSTRUCTION</u> <u>AND</u> <u>MAINTENANCE</u>	<u>FOREST S.D. #3</u> <u>CONSTRUCTION</u> <u>AND</u> <u>MAINTENANCE</u>	<u>CONSOLIDATED</u> <u>S. D. #4</u> <u>CONSTRUCTION</u> <u>AND</u> <u>MAINTENANCE</u>	<u>CONSOLIDATED</u> <u>S. D. #1</u> <u>CONSTRUCTION</u> <u>AND</u> <u>MAINTENANCE</u>	<u>ENHANCING</u> <u>EDUCATION</u> <u>THROUGH</u> <u>TECHNOLOGY</u>
\$ 148,077	\$ 77,952	\$ 144,999	\$ 32,712	\$ 200,911	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
5,723	7,284	13,549	3,056	18,774	0
0	0	0	0	0	261
<u>153,800</u>	<u>85,236</u>	<u>158,548</u>	<u>35,768</u>	<u>219,685</u>	<u>261</u>
52,074	15,547	35,679	15,160	45,532	261
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
5,464	2,926	5,443	1,228	7,722	0
3,926	0	5,432	538	1,810	0
60,307	36,123	70,722	13,922	94,017	0
0	0	0	0	0	0
4,037	7,085	9,481	0	13,267	0
<u>125,808</u>	<u>61,681</u>	<u>126,757</u>	<u>30,848</u>	<u>162,348</u>	<u>261</u>
27,992	23,555	31,791	4,920	57,337	0
<u>194,037</u>	<u>97,410</u>	<u>212,216</u>	<u>46,582</u>	<u>311,990</u>	<u>0</u>
\$ <u>222,029</u>	\$ <u>120,965</u>	\$ <u>244,007</u>	\$ <u>51,502</u>	\$ <u>369,327</u>	<u>0</u>

(Continued)

WEST CARROLL PARISH SCHOOL BOARD

NONMAJOR SPECIAL REVENUE FUNDS  
 Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended June 30, 2007

Exhibit 3

	VOCATIONAL EDUCATION	RURAL EDUCATION ACHIEVEMENT	TOTAL
<b>REVENUES</b>			
Local sources:			
Taxes:			
Ad valorem	\$ 0	\$ 0	\$ 604,651
Interest earnings	0	0	714
Food service	0	0	163,599
Other	0	0	1,555
State sources:			
Equalization	0	0	250,000
Other	216,414	0	294,302
Federal sources	187,664	52,441	1,195,828
<b>Total revenues</b>	<b>404,078</b>	<b>52,441</b>	<b>2,510,649</b>
<b>EXPENDITURES</b>			
Current:			
Instruction:			
Regular programs	22,703	47,412	234,368
Special programs	272	0	17,448
Other instructional programs	354,673	0	404,494
Support services:			
Instructional staff support	0	5,029	8,984
General administration	10,600	0	34,870
School administration	0	0	11,706
Plant services	0	0	275,308
Food services	0	0	1,272,058
Capital outlay	19,591	0	69,177
<b>Total expenditures</b>	<b>407,839</b>	<b>52,441</b>	<b>2,328,413</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>(3,761)</b>	<b>0</b>	<b>182,236</b>
<b>FUND BALANCES - BEGINNING</b>	<b>18,398</b>	<b>0</b>	<b>1,010,829</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 14,637</b>	<b>\$ 0</b>	<b>\$ 1,193,065</b>

(Concluded)

**West Carroll Parish School Board**  
**AGENCY FUNDS**

**SCHOOL ACTIVITIES** The activities of the various individual school accounts are accounted for in the school activities agency fund. Although the accounts are under the supervision of the School Board, they belong to the individual schools or their student bodies and are not available for use by the School Board.

**SALES TAX COLLECTION** The sales tax agency fund is used to account for collections and disbursement of sales tax receipts to the West Carroll School Board, West Carroll Police Jury and the Town of Oak Grove.

WEST CARROLL PARISH SCHOOL BOARD

AGENCY FUNDS

Combining Statement of Fiduciary Assets and Liabilities  
June 30, 2007

Exhibit 4

	<u>SCHOOL ACTIVITIES FUND</u>	<u>SALES TAX COLLECTION FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 334,921	\$ 0	\$ 334,921
Accounts receivable	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL ASSETS</b>	<u>334,921</u>	<u>0</u>	<u>334,921</u>
<b>LIABILITIES</b>			
Deposits due others	<u>334,921</u>	<u>0</u>	<u>334,921</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 334,921</u>	<u>\$ 0</u>	<u>\$ 334,921</u>

WEST CARROLL PARISH SCHOOL BOARD

AGENCY FUNDS  
Statement of Changes in Fiduciary Assets and Liabilities  
For the Year Ended June 30, 2007

Exhibit 5

	<u>Balance Beginning</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Ending</u>
<b>*****SCHOOL ACTIVITIES FUND*****</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 343,480	929,009	937,568	\$ 334,921
<b>LIABILITIES</b>				
Deposits due others	343,480	929,009	937,568	334,921
<b>*****SALES TAX COLLECTION FUND*****</b>				
<b>ASSETS</b>				
Cash and cash equivalents	0	5,941,768	5,941,768	0
<b>LIABILITIES</b>				
Deposits due others	0	5,941,768	5,941,768	0
<b>*****ALL AGENCY FUNDS*****</b>				
<b>ASSETS</b>				
Cash and cash equivalents	343,480	6,870,777	6,879,336	334,921
<b>LIABILITIES</b>				
Deposits due others	\$ 343,480	6,870,777	6,879,336	\$ 334,921

WEST CARROLL PARISH SCHOOL BOARD

AGENCY FUNDS -  
 SCHOOL ACTIVITIES FUND  
 Schedule of Changes in Deposits Due Others  
 For The Year Ended June 30, 2007

Exhibit 6

<u>SCHOOL</u>	<u>Balance, Beginning</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, Ending</u>
Epps High School	\$ 28,414	\$ 82,687	\$ 88,675	22,426
Fiske Union Elementary School	43,659	61,813	60,086	45,386
Forest High School	64,545	191,074	181,073	74,546
Goodwill Elementary School	33,701	55,376	60,932	28,145
Kilbourne High School	39,932	137,516	136,216	41,232
Oak Grove High School	85,681	306,695	307,040	85,336
Oak Grove Elementary School	29,626	48,980	54,030	24,576
Pioneer High School	<u>17,922</u>	<u>44,868</u>	<u>49,516</u>	<u>13,274</u>
Totals	<u>\$ 343,480</u>	<u>\$ 929,009</u>	<u>\$ 937,568</u>	<u>\$ 334,921</u>

WEST CARROLL PARISH SCHOOL BOARD

AGENCY FUNDS -  
SALES TAX COLLECTION FUND  
Schedule of Changes in Deposits Due Others  
For the Year Ended June 30, 2007

Exhibit 7

	<u>Balance, Beginning</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, Ending</u>
West Carroll Parish Police Jury	\$ 0	\$ 3,078,436	\$ 3,078,436	\$ 0
West Carroll Parish School Board	0	2,267,359	2,267,359	0
Town of Oak Grove	<u>0</u>	<u>595,973</u>	<u>595,973</u>	<u>0</u>
Totals	<u>\$ 0</u>	<u>\$ 5,941,768</u>	<u>\$ 5,941,768</u>	<u>\$ 0</u>

**West Carroll Parish School Board**

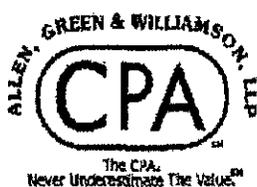
**GENERAL**

**Schedule of Compensation Paid Board Members  
For the Year Ended June 30, 2007**

**Exhibit 8**

The schedule of compensation paid to the School Board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the School Board members is included in the general administrative expenditures of the general fund. In accordance with Louisiana Revised Statute 17:56, the School Board members have elected the monthly payment method of compensation. Under this method, each member of the School Board receives \$400 per month and the President receives an additional \$50 per month.

<u>Board Member</u>		<u>Actual Salary</u>
Kathryn L. McAllister, President	July 2006 – December 2006	\$ 5,100
J. T. Martin, Vice President	July 2006 – December 2006	
President	January 2007 – June 2007	5,100
Thomas C. Corley	July 2006 – December 2006	2,400
Larry Gene Gammill		4,800
Jerry M. Gathings		4,800
Carl T. Rawls		4,800
Helen Rawls	July 2006 – December 2006	2,400
Donald R. Gwin	January 2007 – June 2007	2,400
Jefferson K. Coleman	January 2007– June 2007	<u>2,400</u>
Total		<u>\$34,200</u>



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## Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Board Members  
West Carroll Parish School Board  
Oak Grove, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of West Carroll Parish School Board as of and for the year ended June 30, 2007, which collectively comprise the School Board's basic financial statements and have issued our report thereon dated December 21, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the School Board's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the School Board's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School Board's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Management Letter Items

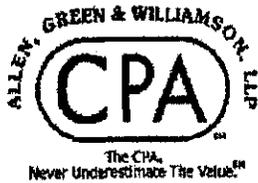
We noted certain matters that we have reported to the School Board in a separate letter dated December 21, 2007.

This report is intended solely for the information and use of the Board, management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of these reports may be limited, under Louisiana Revised Statute 24:513 this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

*Allen, Green & Williamson, LLP*

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
December 21, 2007



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**Report on Compliance With Requirements Applicable to  
Each Major Program and on Internal Control Over  
Compliance in Accordance With OMB Circular A-133**

Board Members  
West Carroll Parish School Board  
Oak Grove, Louisiana

Compliance

We have audited the compliance of the West Carroll Parish School Board with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2007. The School Board's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the School Board's management. Our responsibility is to express an opinion on the School Board's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the School Board's compliance with those requirements.

In our opinion, the School Board complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2007.

Internal Control Over Compliance

The management of the School Board is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the School Board's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Board's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board, management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of these reports may be limited, under Louisiana Revised Statute 24:513 this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

*Allen, Green + Williamson, LLP*

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
December 21, 2007

**West Carroll Parish School Board  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2007**

**Exhibit 9**

**CASH FEDERAL AWARDS**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM NAME	CFDA Number	Pass Through Grantor No.	Expenditures
<b>United States Department of Agriculture</b>			
Passed Through Louisiana Department of Education:			
National School Lunch Program	10.555	N/A	\$ 606,111
School Breakfast Program	10.553	N/A	238,015
Summer Food Service Program	10.559	N/A	<u>11,474</u>
Total United States Department of Agriculture			<u>855,600</u>
<b>United States Department of Education</b>			
Passed Through Louisiana Department of Education:			
Adult Education - State Grant Program	84.002	N/A	25,939
Title I Grants to Local Educational Agencies			
Basic Grant Program	84.010	07-IASA-62	915,508
Migrant Education - Basic State Grant Program	84.011	N/A	21,957
Special Education:			
Grants to States (Part B)	84.027	07-IB-11S	567,528
Preschool Grants	84.173	07-IP-11S	19,863
Vocational Education:			
Basic Grants to States	84.048	28-07-CO-28/BG	51,078
Title IV (Safe and Drug Free Schools)	84.186	07-IASA-62-IV	15,867
Title V	84.031	N/A	4,139
Title II (Improving Teacher Quality State Grants)	84.367	07-IASA-62-II	169,593
Rural Education Achievement Program (REAP)	84.358	N/A	52,441
Technology Literacy Challenge	84.318		<u>261</u>
Total United States Department of Education			1,844,174
<b>United States Department of Health and Human Services:</b>			
Passed Through Louisiana Department of Education			
Temporary Assistance for Needy Families	93.558	N/A	<u>136,586</u>
<b>TOTAL CASH FEDERAL AWARDS</b>			<b><u>\$2,836,360</u></b>
 <b>NONCASH FEDERAL AWARDS</b>			
<b>United States Department of Agriculture and Forestry:</b>			
Passed Through Louisiana Department of Agriculture and Forestry:			
Food Distribution Program (Commodities)	10.550	N/A	<u>54,060</u>
<b>TOTAL FEDERAL AWARDS</b>			<b><u>\$2,890,420</u></b>

**West Carroll Parish School Board**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2007**

**NOTE 1 - GENERAL** The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the West Carroll Parish School Board (the "School Board"). The School Board's reporting entity is defined in Note 1 to the School Board's basic financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, is included on the schedule.

**NOTE 2 - BASIS OF ACCOUNTING** The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the School Board's basic financial statements.

**NOTE 3 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS** Federal awards are reported in the School Board's basic financial statements as follows:

Major Funds	<u>Federal Sources</u>
IASA Programs	
Title I Basic Grant	\$ 915,508
Title II	169,593
Title IV	15,867
Migrant	21,957
Title V	4,139
Special Federal:	567,528
Special Education State Grants	
Non-Major Special Funds	
Preschool	19,863
Vocational Education	187,664
Rural Education Achievement	52,441
Adult Education	25,939
School Lunch	909,660
Enhancing Education Through Technology	261
Total	<u>\$ 2,890,420</u>

**NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS** Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports except for changes made to reflect amounts in accordance with accounting principles generally accepted in the United States of America.

**NOTE 5 - MATCHING REVENUES** For those funds that have matching revenues and state funding, federal expenditures were determined by deducting matching revenues from total expenditures.

**NOTE 6 - NONCASH PROGRAMS** The commodities received, which are noncash revenues, are valued using prices provided by the United States Department of Agriculture.

**West Carroll Parish School Board  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2007**

**PART I - Summary of the Auditors' Results**

**Financial Statement Audit**

- i. The type of audit report issued was unqualified.
- ii. There were no significant deficiencies required to be disclosed by Government Auditing Standards issued by the Comptroller General of the United States of America.
- iii. There were no instances of noncompliance considered material, as defined by the Government Auditing Standards, to the financial statements.

**Audit of Federal Awards**

- iv. There were no significant deficiencies required to be disclosed by OMB Circular A-133.
- v. The type of report the auditor issued on compliance of major federal awards was unqualified.
- vi. The audit disclosed no audit findings which the auditor is required to report under OMB Circular A-133, Section .510(a).
- vii. The major federal awards are:  

<u>CFDA #</u>	<u>CFDA Title</u>
84.010	Title I Grants to Local Educational Agencies
- viii. The dollar threshold used to distinguish between Type A and Type B programs as defined in OMB Circular A-133, Section .520(b) was \$300,000.
- ix. The auditee does qualify as a low-risk auditee under OMB Circular A-133, Section .530.

**West Carroll Parish School Board**

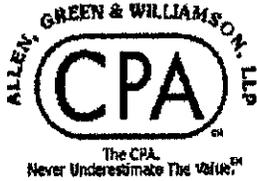
**OTHER INFORMATION**

**West Carroll Parish School Board  
Summary Schedule of Prior Year Audit Findings  
June 30, 2007**

**Reference # and title:**            **06-F1**            **No 1099's Are Being Issued to Businesses**

**Condition:** A sample of ten vendors who were paid more than \$600 was chosen to ascertain if the vendors were receiving the appropriate 1099 IRS documents. The test revealed that no 1099 documents were issued for businesses. The School Board assumes that all businesses are incorporated. This was not the case with all businesses.

**Corrective Action Taken:** The vendor listing was reviewed and vendors not incorporated were issued 1099's



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### Management Letter

Board Members  
West Carroll Parish School Board  
Oak Grove, Louisiana

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the West Carroll Parish School Board for the year ended June 30, 2007, we considered the School Board's internal control to plan our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control.

However, during our audit, we noted a certain matter involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated December 21, 2007, on the financial statements of the School Board. We will review the status of these comments during our next audit engagement. Our comment and recommendation, which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss this comment in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation. Our comment and management's response is summarized as follows:

#### **07-M1    Credit Cards/Charge Accounts**

**Comment:** The terms of the Superintendent's contract give him a monthly allotment for travel and also stipulates that the "Superintendent shall be provided the actual cost for travel and other expenses incurred in the performance of his duties". Actual costs cannot be ascertained without proper documentation for the reasons for travel and the actual expenses incurred.

Credit card and charge account payments were reviewed for adequate documentation. Gasoline tickets for the Superintendent's vehicle do not include the documentation of the business purpose.

**Recommendation:** Given the terms of the Superintendent's contract the business purpose should be included with the documentation on gasoline charges.

**Management's response:** The Superintendent will no longer be charging gas to the School Board's credit card or to the School Board's account at the local gas station. The Superintendent will now start keeping a log of business miles put on his personal vehicle. Every month the Superintendent will turn in a mileage report and will be compensated at the School Board's current mileage rate for all work related miles incurred. For all other credit card charges, the Superintendent will document the purpose of the charges as it relates to School Board business.

**07-M2    School Activity Funds**

**Comment:** Kilborne High School was chosen for testing and the following was noted:

A test of cash on hand revealed receipts dated from 10/1/07 to 10/16/07 totaling \$2,748.30 which had not been deposited. In addition, tests of cash receipts revealed that deposits were not being made in a timely manner.

**Recommendation** The central office should meet with those employees at the schools who are responsible for school activity funds and review written procedures for internal controls over these funds.

**Management's response:** We have met with the appropriate school employees and discussed the handling of funds at school. All schools are in agreement that funds on hand should be deposited in a timely manner, generally meaning a couple of days. Due to the distance away from the depository, it is not feasible for all schools to come to town on a daily basis. These schools do come at least once a week. If there happens to be a large amount of money on hand, such as after an athletic event, the funds are deposited either that night or the next day. Over weekends funds are stored in a safe.

\* \* \* \*

Immediately following this letter is a Status of Prior Management Letter Item. This information has not been audited by Allen, Green, & Williamson, LLP, and no opinion is expressed. However, we did follow-up on the prior management letter item and performed procedures to assess the reasonableness of the Status of Prior Management Letter Item prepared by the auditee, and we would report, as a current-year management letter item when Allen, Green & Williamson, LLP, concludes that the Status of Prior Management Letter Item materially misrepresents the status of any prior management letter item.

Our audit procedures are designed primarily to enable us to form opinions on the financial statements and, therefore, may not reveal all weaknesses in policies and procedures that may exist.

This report is intended solely for the information and use of the Board, management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of these reports may be limited, under Louisiana Revised Statute 24:513 this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

*Allen, Green + Williamson, LLP*

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
December 21, 2007

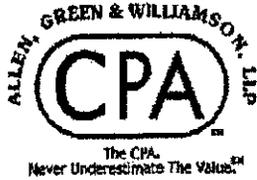
**West Carroll Parish School Board**  
**Status of Prior-Year Management Letter Items**  
**June 30, 2007**

**06-M1** Capital Asset Listing

**Comment:** We tested the capital assets at one school. Ten items were chosen from the capital asset listing to be traced to the asset and ten items were selected while at the school to be traced to the capital asset listing. One computer monitor had been discarded but not taken off of the asset listing. One server could not be traced to the asset listing. It was explained that several computers were sent for repair and the cases were switched. An ice machine that was being traced from the listing to the asset was found with an incorrect tag number. Apparently when a new ice machine was purchased, the old tag was put on the new machine and the new tag was put on the old machine.

**Recommendation:** The School Board should perform random testing of fixed assets at various locations. Copies of each school's fixed asset listing should be given to the schools administrators at year end and a physical inventory should be done. Any discrepancies should be noted and addition or deletion forms should be completed as needed.

**Management's response:** After some repair work on all the servers, they were delivered back to the schools. Tags were not noticed when delivered to determine the correct location of each server. Efforts will be made to make sure appropriate tags are on the correct items at the correct locations.



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**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Board Members  
West Carroll Parish School Board  
Oak Grove, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of West Carroll Parish School Board, Oak Grove, Louisiana, and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of the School Board and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE). This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards* issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of the specified users of the reports. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings relate to the accompanying schedules of supplemental information and are as follows:

*General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule 1)*

1. We selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:
  - Total General Fund Instructional Expenditures,
  - Total General Fund Equipment Expenditures,
  - Total Local Taxation Revenue,
  - Total Local Earnings on Investment in Real Property,
  - Total State Revenue in Lieu of Taxes,
  - Nonpublic Textbook Revenue, and
  - Nonpublic Transportation Revenue.

**Comment:** There were no exceptions noted in testing the sample of 25 transactions; however, we noted that the total general fund equipment expenditures did not agree with the AFR.

**Management's Response:** The schedule was revised.

Education Levels of Public School Staff (Schedule 2)

2. We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to school board supporting payroll records as of October 1.

**Comment:** The following exceptions were noted in testing of Schedule 2

- The number of certified teachers with a bachelors degree was 1 more than the PEP report
- The number of certified teachers with a masters plus 30 was 1 more than the PEP report

**Management's Response:** We included an employee on our manual count that was hired in January of 2007. She would not have been on PEP until June 30, 2007; therefore, we erroneously counted two people for one position. We included the guidance councilor on our report but she is part teacher also. She was not 50% or more as a teacher and should not have been included in our manual count.

3. We reconciled the combined total of principals and assistant principals per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule.

**Comment:** No exceptions were found as a result of applying agreed-upon procedures.

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule. We traced a random sample of 25 teachers to the individual's personnel file and determine if the individual's education level was properly classified on the schedule.

**Comment:** No exceptions were found as a result of applying agreed-upon procedures.

Number and Type of Public Schools (Schedule 3)

5. We obtained a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels as reported on the Title 1 Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555).

**Comment:** No exceptions were found as a result of applying agreed-upon procedures.

Experience of Public Principals and Full-time Classroom Teachers (Schedule 4)

6. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule and traced the same sample used in Procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

**Comment:** No exceptions were noted as a result of applying agreed-upon procedures.

Public Staff Data (Schedule 5)

7. We obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalents were properly included on the schedule.

**Comment:** No exceptions were noted as a result of applying the agreed-upon procedures.

8. We recalculated the average salaries and full-time equivalents reported in the schedule.

**Comment:** No exceptions were noted as a result of applying the agreed-upon procedures.

Class Size Characteristics (Schedule 6)

9. We obtained a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in Procedure 5. We then traced a random sample of ten classes to the October 1 roll books for those classes and determined if the class was properly classified on the schedule.

**Comment:** No exceptions were found as a result of applying agree-upon procedures.

Louisiana Educational Assessment Program (LEAP) for the 21st Century (Schedule 7)

10. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by the School Board.

**Comment:** No exceptions were found as a result of applying agreed-upon procedures.

The Graduation Exit Exam for the 21st Century (Schedule 8)

11. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by the School Board.

**Comment:** No exceptions were found as a result of applying agreed-upon procedures.

The Iowa Tests (Schedule 9)

12. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by the School Board.

**Comment:** No exceptions were found as a result of applying agree-upon procedures.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the West Carroll Parish School Board, the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Allen, Green & Williamson, LLP*

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
December 19, 2007

## Schedule 1

**WEST CARROLL PARISH SCHOOL BOARD**  
**Oak Grove, Louisiana**

**General Fund Instructional and Support Expenditures**  
**and Certain Local Revenue Sources**  
**For the Year Ended June 30, 2007**

General Fund Instructional and Equipment Expenditures

## General Fund Instructional Expenditures:

## Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$5,464,547	
Other Instructional Staff Activities	386,967	
Employee Benefits	2,513,128	
Purchased Professional and Technical Services	4,850	
Instructional Materials and Supplies	139,328	
Instructional Equipment	1,042	
Total Teacher and Student Interaction Activities		\$8,519,862

Other Instructional Activities		38,369
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Pupil Support Activities	437,943	
Less: Equipment for Pupil Support Activities	0	
Net Pupil Support Activities		437,943

Instructional Staff Services	639,407	
Less: Equipment for Instructional Staff Services	0	
Net Instructional Staff Services		639,407

School Administration	911,120	
Less: Equipment for School Administration	0	
Net School Administration		911,120

Total General Fund Instructional Expenditures		<u>\$10,548,691</u>
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Total General Fund Equipment Expenditures		<u>\$7,790</u>
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Certain Local Revenue Sources

## Local Taxation Revenue:

Constitutional Ad Valorem Taxes	\$266,636	
Renewable Ad Valorem Tax	296,674	
Debt Service Ad Valorem Tax	0	
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes	31,322	
Sales and Use Taxes	2,177,802	
Total Local Taxation Revenue		<u>\$2,772,634</u>

## Local Earnings on Investment in Real Property:

Earnings from 16th Section Property	\$0	
Earnings from Other Real Property	1,000	
Total Local Earnings on Investment in Real Property		<u>\$1,000</u>

## State Revenue in Lieu of Taxes:

Revenue Sharing - Constitutional Tax	\$26,766	
Revenue Sharing - Other Taxes	24,003	
Revenue Sharing - Excess Portion	0	
Other Revenue in Lieu of Taxes	0	
Total State Revenue in Lieu of Taxes		<u>\$50,769</u>

Nonpublic Textbook Revenue		<u>\$0</u>
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Nonpublic Transportation Revenue		<u>\$0</u>
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**WEST CARROLL PARISH SCHOOL BOARD**  
**Oak Grove, Louisiana**

**Education Levels of Public School Staff**  
**As of October 1, 2006**

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree								
Bachelor's Degree	96	62.00%	7	100.00%	0	0.00%		0.00%
Master's Degree	40	26.00%		0.00%	3	33.00%		0.00%
Master's Degree + 30	18	12.00%		0.00%	5	56.00%		0.00%
Specialist in Education		0.00%		0.00%	1	11.00%		0.00%
Ph. D. or Ed. D.		0.00%		0.00%		0.00%		0.00%
<b>Total</b>	<b>154</b>	<b>100.00%</b>	<b>7</b>	<b>100.00%</b>	<b>9</b>	<b>100.00%</b>	<b>0</b>	<b>0.00%</b>

**WEST CARROLL PARISH SCHOOL BOARD**  
Oak Grove, Louisiana

**Number and Type of Public Schools**  
For the Year Ended June 30, 2007

Type	Number
Elementary	4
Middle/Jr. High	0
Secondary	1
Combination	3
<b>Total</b>	<b>8</b>

Note: Schools opened or closed during the fiscal year are included in this schedule.

**WEST CARROLL PARISH SCHOOL BOARD**  
Oak Grove, Louisiana

**Experience of Public Principals and Full-time Classroom Teachers**  
**As of October 1, 2006**

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals							1	1
Principals					2	1	5	8
Classroom Teachers	16	15	35	14	23	18	40	161
<b>Total</b>	16	15	35	14	25	19	46	170

**WEST CARROLL PARISH SCHOOL BOARD**  
Oak Grove, Louisiana

**Public School Staff Data**  
For the Year Ended June 30, 2007

	All Classroom Teachers	Classroom Teachers Excluding ROTC and Rehired Retirees
<b>Average Classroom Teachers' Salary Including Extra Compensation</b>	\$38,459	\$38,271
<b>Average Classroom Teachers' Salary Excluding Extra Compensation</b>	\$38,280	\$38,158
<b>Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries</b>	160.79	155.77

**Note:** Figures reported include all sources of funding (i.e., federal, state, and local) but exclude employee benefits. Generally, retired teachers rehired to teach receive less compensation than non-retired teachers and ROTC teachers receive more compensation because of a federal supplement. Therefore, these teachers are excluded from the computation in the last column. This schedule excludes day-to-day substitutes and temporary employees.

WEST CARROLL PARISH SCHOOL BOARD  
Oak Grove, Louisiana

Class Size Characteristics  
As of October 2, 2006

School Type	Class Size Range											
	1 - 20		21 - 26		27 - 33		34+					
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	62.1	126	32.5	66	2.9	6	2.5	5				
Elementary Activity Classes	43.5	10	21.7	5	17.4	4	17.4	4				
Middle/Jr. High												
Middle/Jr. High Activity Classes												
High	79.3	153	19.2	37	1.5	3	0	0				
High Activity Classes	76.3	18	13	3	8.7	2	0	0				
Combination	82.4	363	9.5	44	7.7	36	0.4	2				
Combination Activity Classes	79.7	51	7.8	5	7.8	5	4.7	3				

**Note:** The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 students and maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

Schedule 7

WEST CARROLL PARISH SCHOOL BOARD  
Oak Grove, Louisiana

Louisiana Educational Assessment Program (LEAP)  
For the Year Ended June 30, 2007

District Achievement Level Results	English Language Arts						Mathematics					
	2007		2006		2005		2007		2006		2005	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4	6	4	8	5	3	2	7	4	7	4	7	4
Advanced	35	22	46	28	31	18	27	17	42	25	24	14
Mastery	69	44	75	45	96	55	80	51	78	47	93	53
Basic	34	22	29	17	30	17	29	19	29	17	28	16
Approaching Basic	13	8	9	5	16	9	14	9	11	7	24	14
Unsatisfactory	157	100	167	100	176	100	157	100	167	100	176	100
Total	157	100	167	100	176	100	157	100	167	100	176	100

District Achievement Level Results	Science						Social Studies					
	2007		2006		2005		2007		2006		2005	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8	5	3	2	1	1	0	4	2	5	3	1	0
Advanced	35	19	33	17	39	19	33	18	24	12	32	15
Mastery	86	48	84	43	88	42	85	47	104	54	105	50
Basic	38	21	60	31	51	25	42	24	39	20	37	18
Approaching Basic	16	9	15	8	29	14	16	9	22	11	33	18
Unsatisfactory	180	100	194	100	208	100	180	100	194	100	208	100
Total	180	100	194	100	208	100	180	100	194	100	208	100

**WEST CARROLL PARISH SCHOOL BOARD**  
Oak Grove, Louisiana

**The Graduation Exit Exam (GEE)**  
For the Year Ended June 30, 2007

District Achievement Level Results	English Language Arts						Mathematics					
	2007		2006		2005		2007		2006		2005	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 10</b>												
Advanced	4	3	1	1	0	0	2	1	5	4	6	4
Mastery	20	14	8	14	24	16	29	21	27	21	25	16
Basic	80	43	76	58	77	51	74	53	63	48	71	47
Approaching Basic	40	29	24	18	37	24	24	17	23	18	23	15
Unsatisfactory	16	11	12	9	14	9	11	8	13	10	27	18
<b>Total</b>	<b>140</b>	<b>100</b>	<b>131</b>	<b>100</b>	<b>152</b>	<b>100</b>	<b>140</b>	<b>100</b>	<b>131</b>	<b>100</b>	<b>152</b>	<b>100</b>

District Achievement Level Results	Science						Social Studies					
	2007		2006		2005		2007		2006		2005	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 11</b>												
Advanced	2	2	0	0	2	2	3	3	2	2	0	0
Mastery	19	16	10	8	12	11	15	13	8	7	9	8
Basic	61	52	53	45	44	39	68	58	67	56	52	46
Approaching Basic	22	19	41	34	33	29	18	14	31	26	34	30
Unsatisfactory	13	11	15	13	23	20	15	13	11	9	19	17
<b>Total</b>	<b>117</b>	<b>100</b>	<b>119</b>	<b>100</b>	<b>114</b>	<b>100</b>	<b>117</b>	<b>100</b>	<b>119</b>	<b>100</b>	<b>114</b>	<b>100</b>

WEST CARROLL PARISH SCHOOL BOARD  
Oak Grove, Louisiana

The IOWA and ILEAP Tests  
For the Year Ended June 30, 2007

## IOWA Test

	Composite	
	2005	2004
Iowa Test of Basic Skills (ITBS)		
Grade 3	70	66
Grade 5	66	64
Grade 6	59	55
Grade 7	58	54
Tests of Educational Development (ITED)		
Grade 9	52	48

Scores are reported by National Percentile Rank. A student's National Percentile Rank shows the student's relative position or rank as compared to a large, representative sample of students in the same grade from the entire nation. A student with a score of 72 indicates that the student scored the same or better than 72 percent of the students in the norm group.

## ILEAP Test

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2006		2006		2006		2006	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 3								
Advanced	6	4	4	2	6	5	5	3
Mastery	30	19	29	18	27	17	26	16
Basic	69	43	67	42	69	43	77	46
Approaching Basic	37	23	41	25	43	27	36	22
Unsatisfactory	19	12	20	12	14	9	17	11
Total	161	100	161	100	161	100	161	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2006		2006		2006		2006	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 5								
Advanced	4	2	5	3	3	2	15	9
Mastery	29	18	28	17	33	20	37	23
Basic	66	59	61	56	70	43	76	46
Approaching Basic	31	19	24	15	46	28	23	14
Unsatisfactory	12	7	14	9	10	6	9	6
Total	162	100	162	100	162	100	162	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2006		2006		2006		2006	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 6								
Advanced	7	4	6	4	4	2	23	14
Mastery	34	20	20	12	36	21	28	17
Basic	66	61	64	56	70	42	79	47
Approaching Basic	32	19	30	18	49	29	27	16
Unsatisfactory	9	5	16	11	9	5	11	7
Total	168	100	168	100	168	100	168	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2006		2006		2006		2006	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 7								
Advanced	9	5	4	2	0	0	3	2
Mastery	33	17	16	8	36	18	27	14
Basic	100	51	118	61	87	45	110	57
Approaching Basic	41	21	39	20	54	28	38	19
Unsatisfactory	12	6	18	9	18	9	16	8
Total	195	100	195	100	195	100	194	100

District Achievement Level Results	English Language Arts		Mathematics	
	2006		2006	
	Number	Percent	Number	Percent
Students				
Grade 8				
Advanced	1	1	5	3
Mastery	13	7	21	12
Basic	96	54	89	50
Approaching Basic	52	29	37	21
Unsatisfactory	17	9	27	15
Total	179	100	179	100

**I LEAP Test**

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2007		2007		2007		2006	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 3								
Advanced	5	3	11	6	11	6	3	2
Mastery	44	26	25	13	37	22	48	28
Basic	64	38	77	45	53	31	61	36
Approaching Basic	34	20	32	19	50	29	35	21
Unsatisfactory	23	14	25	15	19	11	23	14
Total	170	100	170	100	170	100	170	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2007		2007		2007		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 5								
Advanced	7	4	8	5	5	3	5	3
Mastery	37	22	18	11	35	21	30	18
Basic	75	44	90	53	70	41	90	53
Approaching Basic	26	15	29	17	44	26	32	19
Unsatisfactory	24	14	25	15	15	9	12	7
Total	189	100	170	100	189	100	189	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2007		2007		2007		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 6								
Advanced	4	2	5	3	0	0	20	12
Mastery	37	23	22	14	34	21	23	14
Basic	77	48	92	57	80	49	75	46
Approaching Basic	33	20	28	17	31	19	29	18
Unsatisfactory	11	7	15	9	17	10	16	9
Total	162	100	162	100	162	100	162	100

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2007		2007		2007		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 7								
Advanced	15	9	9	5	4	2	7	4
Mastery	30	18	17	10	36	22	26	16
Basic	73	44	86	52	64	39	82	50
Approaching Basic	38	23	29	18	51	31	33	20
Unsatisfactory	9	5	24	15	10	6	17	10
Total	165	100	165	100	165	100	165	100

District Achievement Level Results	English Language Arts		Mathematics	
	2007		2007	
	Number	Percent	Number	Percent
Students				
Grade 9				
Advanced	4	2	11	7
Mastery	19	11	18	11
Basic	83	50	80	49
Approaching Basic	46	28	32	19
Unsatisfactory	14	8	25	15
Total	166	100	166	100